

**Effectiveness of Corporate Social Responsibility Initiatives in Medium
Manufacturing Companies: A Study in Delhi-NCR**

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Doctor of Philosophy

By

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2K14/Ph.D/HUM/03

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I, hereby certify that the thesis titled “Effectiveness of Corporate Social Responsibility Initiatives in Medium Manufacturing Companies: A Study in Delhi-NCR”, submitted in fulfilment of the requirements for the award of the degree of Doctor of Philosophy, is an authentic record of my research work carried out under the guidance of Prof Seema Singh. Any material borrowed or referred to is duly acknowledged.

The matter presented in the thesis has not been submitted elsewhere in part or entirely to any other university or institute for the award of any degree.



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Supervisor's Certificate

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Table of Contents

<i>COPYRIGHT NOTICE</i>	<i>ii</i>
<i>Candidate's Declaration</i>	<i>iii</i>
<i>Supervisor's Certificate</i>	<i>iv</i>
<i>Acknowledgement</i>	<i>v</i>
<i>Table of Contents</i>	<i>vi</i>
<i>List of Tables</i>	<i>xii</i>
<i>List of Figures</i>	<i>xiv</i>
<i>List of Abbreviations</i>	<i>xv</i>
<i>Summary</i>	<i>xvi</i>
Chapter 1 Introduction	1
1.1 Background	1
1.2 Evolution of Corporate Social Responsibility	4
1.2.1 Corporate Social Responsibility before 1950	4
1.2.2 Corporate Social Responsibility from 1950 to 1959	5
1.2.3 Corporate Social Responsibility from 1960 to 1969	5
1.2.4 Corporate Social Responsibility from 1970 to 1979	6
1.2.5 Corporate Social Responsibility from 1980 to 1989	8
1.2.6 Corporate Social Responsibility from 2000 to 2009	11
1.2.7 Corporate Social Responsibility from 2010 till present	14
1.3 Perspective of Corporate Social Responsibility in India	16
1.3.1 Development of Corporate Social Responsibility in India	18
1.3.1.1 Trusteeship Theory	18

1.3.1.2	Statist Theory -----	20
1.3.2	Development of Regulatory Framework in India-----	20
1.3.3	Current State of Corporate Social Responsibility in India -----	22
1.3.3.1	State-Wise CSR Expenditure-----	22
1.3.3.2	State-wise CSR spending from 2014-15 to 2019-20-----	23
1.3.3.3	CSR spending as per Development Areas -----	24
1.3.3.4	CSR Expenditure of Unlisted Enterprises -----	25
1.4	Medium-sized Enterprises and Social Responsibility-----	26
1.4.1	Definition of Medium Enterprises -----	26
1.4.2	Overview and Contribution of Medium Enterprises to Indian Economy -----	28
1.4.3	Social Responsibility in Medium Enterprises -----	29
1.5	Purpose and Significance of Study -----	31
1.6	Organisation of Thesis-----	31
Chapter 2	Review of literature-----	33
2.1	Background -----	33
2.2	Corporate Social Responsibility in Medium Enterprises -----	33
2.3	Barriers of Corporate Social Responsibility in Medium Enterprises -----	37
2.4	Effective Implementation of Corporate Social Responsibility -----	42
2.4.1	Measurement of Effectiveness of Corporate Social Responsibility-----	43
2.4.1.1	Effective CSR - Index based Studies-----	44
2.4.1.2	Effective CSR – Factor-based Studies -----	46
2.4.1.2.1	Environmental Regulations and CSR -----	49
2.4.1.2.2	Integration of CSR into Corporate Policy -----	49
2.4.1.2.3	Priority of Board -----	50
2.4.1.2.4	Stakeholder Involvement-----	50

2.4.1.2.5 Responsible Leadership -----	51
2.4.1.2.6 Partnering for CSR-----	51
2.4.1.2.7 CSR Communication -----	52
2.5 Research Gap -----	53
2.6 Rationale for Study-----	53
Chapter 3 Research Methodology -----	54
3.1 Background -----	54
3.2 Conceptual Framework-----	54
3.3 Research Objectives -----	59
3.4 Research Hypothesis -----	60
3.5 Research Design-----	61
3.6 Census of Medium Manufacturing Enterprises -----	62
3.7 Questionnaire Development -----	64
3.7.1 Survey Questionnaire Design-----	65
3.7.2 Designing the Corporate Social Responsibility Index -----	66
3.7.2.1 Development of Corporate Social Responsibility Index -----	66
3.7.2.2 Variables of Index-----	66
3.7.2.3 Assessing Corporate Social Responsibility Index -----	69
3.7.3 Design of Survey Instrument for factor affecting Effective Corporate Social Responsibility -----	69
3.8 Data Collection Design-----	71
3.9 Period of Data Collection -----	71
3.10 Data Entry and Data Cleaning -----	72
3.11 Assessment of Normality and Outlier -----	72
3.12 Evaluation of Common Method Bias-----	73

3.13 Methodology for exploring the current state of Corporate Social Responsibility -----	73
3.14 Methodology to exploring factors of Effective implementation of Corporate Social Responsibility - Objective II-----	74
3.14.1 Technique for Analysis -----	75
3.14.1.1 Structure Equation Modelling -----	75
3.15 Methodology of Barriers to Corporate Social Responsibility - Objective III-----	76
3.16 Methodology to assess Effectiveness of Corporate Social Responsibility - Objective IV -----	78
3.17 Methodology to assess if the effectiveness of CSR is influenced by location and origin of the firm – Objective V -----	78
3.18 Demographic Profile of Respondents-----	79
3.19 Firm Profile-----	82
Chapter 4 Corporate Social Responsibility Practice of Medium Enterprises -----	84
4.1 Background -----	84
4.2 CSR Activities undertaken in India-----	84
4.3 Objective I – Current State of Corporate Social Responsibility Practices -----	85
4.3.1 Investigating association of Corporate Social Responsibility -----	85
4.3.2 Investigating Corporate Social Responsibility activities undertaken by Respondents	87
4.3.3 Investigating reasons for undertaking Corporate Social Responsibility activities -----	89
4.4 Objective IV - Exploring factors of Effective Corporate Social Responsibility Implementation -----	90
4.4.1 Internal Consistency of Data -----	91
4.4.2 Exploratory Factor Analysis-----	91
4.4.2.1 Factor Loading-----	93
4.4.2.2 Construct Reliability-----	94
4.4.2.3 Discriminant Validity-----	94

4.4.2.4	Indicator Collinearity -----	95
4.4.2.5	Indicator weights -----	96
4.4.3	Confirmatory Factor Analysis -----	97
4.4.3.1	Path estimation -----	98
4.4.3.2	Coefficient of Determination (R^2) -----	98
4.4.3.3	Effect Size (f^2) -----	99
4.4.3.4	Hypothesis Testing -----	99
4.4.4	Findings and Discussion of Results -----	101
Chapter 5	Barriers to Corporate Social Responsibility Implementation -----	106
5.1	Introduction -----	106
5.2	Objective II – Barriers to implementing Corporate Social Responsibility -----	106
5.2.1	Interpretive Structural Modelling -----	106
5.2.1.1	Structural Self-Interaction Matrix -----	106
5.2.1.2	Reachability Matrix -----	107
5.2.1.3	Final Reachability Matrix -----	107
5.2.1.4	Partition of Reachability Matrix -----	108
5.2.1.5	Development of Diagraph -----	112
5.2.1.6	Interpretive Structural Model -----	112
5.2.1.7	MICMAC Analysis -----	113
5.3	Findings and Discussion of Results -----	114
Chapter 6	Corporate Social Responsibility Index -----	117
6.1	Introduction -----	117
6.2	Objective IV – Effectiveness of Corporate Social Responsibility -----	117
6.2.1	Reliability of CSR Index -----	117
6.2.2	Framework for assessing Effectiveness of Corporate Social Responsibility -----	118

6.2.2.1 Beginner -----	119
6.2.2.2 Intermediate-----	119
6.2.2.3 Advanced-----	119
6.2.2.4 Champion-----	120
6.3 Objective V – Impact of Location and type of firm on Effectiveness of Corporate Social Responsibility Implementation -----	120
6.3.1 Testing the impact of Location on Corporate Social Responsibility Involvement---	120
6.3.2 Testing the Impact of Origin of Firm on CSR Index-----	132
Chapter 7 Conclusion and Recommendation-----	135
7.1 Background -----	135
7.2 Conclusion -----	135
7.3 Suggestions and Recommendations -----	139
7.3.1 Medium Manufacturing Enterprises-----	139
7.3.2 Government-----	141
7.4 Practical Implications -----	141
7.5 Limitation of Research -----	141
7.6 Suggestion for Future Research -----	142
References -----	143
Appendices I: Questionnaire-----	201

List of Tables

Table 1-1 Influential CSR Thinkers from 1950 onwards	16
Table 1-2 Categorization of Enterprises as per MSME development Act, 2006.....	27
Table 1-3 Categorization of Small and Medium Enterprises as on July 1, 2020.....	28
Table 2-1 Barriers to CSR Implementation for Medium Enterprises	41
Table 2-2 CSR Indices Developed in India as per Literature	45
Table 2-3 Literature on Effectiveness of Corporate Social Responsibility Implementation	47
Table 3-1 Variables in the Study	55
Table 3-2 Medium Manufacturing Companies District wise (in percentage)	63
Table 3-3 Items of CSI.....	67
Table 3-4 Constructs from Literature	70
Table 3-5 Test of Normality	72
Table 3-6 Characteristic of Variables for Objective I.....	74
Table 3-7 Characteristics of Variables in Objective II	74
Table 3-8 Variables for Objective V.....	79
Table 3-9 Profile of Respondent	80
Table 3-10 Profile of Medium Manufacturing Enterprises.....	82
Table 4-1 Reliability Analysis of Effective Corporate Social Responsibility	91
Table 4-2 Factor Loadings	93
Table 4-3 Construct Reliability Measures	94
Table 4-4 Fornell and Larcker criteria	95
Table 4-5 Variance Inflation Factor of all items.....	95
Table 4-6 Indicator Weights based on t-values.....	96
Table 4-7 Path Estimation and Cohen's f-square	98
Table 5-1 Structural Self-Interaction Matrix	107
Table 5-2 Initial Reachability Matrix	108
Table 5-3 Initial Reachability Matrix	109
Table 5-4 Iterations	110
Table 5-5 MICMAC Analysis	114
Table 6-1 Testing Reliability of Corporate Social Responsibility Index.....	117

Table 6-2 Descriptive Statistics	120
Table 6-3 Output of ANOVA	121
Table 6-4 Multiple Comparison through Tuckey's HSD	121
Table 6-5 Location-wise CSR activities as per Development centres	129
Table 6-6 Details of Clusters and CSR Spending in NCR.....	131
Table 6-7 Descriptive Statistics of Firm Type	132
Table 6-8 Table of Independent Sample t-test.....	133

List of Figures

Figure 1-1 Evolution of concept of CSR	3
Figure 1-2 Model of CSR by CED	7
Figure 1-3 Carroll's CSR Pyramid	10
Figure 1-4 Intersecting Circle model of CSR by Schwartz and Carroll (2003).....	13
Figure 1-5 Milestone in development of CSR Framework in last decade	21
Figure 1-6 CSR Expenditure State-wise in 2019-20.....	23
Figure 1-7 CSR Expenditure State-wise in 2019-20.....	24
Figure 1-8 CSR Expenditure across development areas.....	25
Figure 1-9 CSR Expenditure by Unlisted PSU and Non-PSU Companies	26
Figure 1-10 Number of Enterprises as per Activity Category (Source: Annual Report of Ministry of MSME, 2017-18, Ministry of MSME, GOI).....	29
Figure 3-1 The Total number of Medium Manufacturing Companies as per Industry Group	64
Figure 3-2 Product-wise Respondents from different region (in percentage)	81
Figure 4-1 Year-wise CSR Spending and its Compliance by Indian Companies.....	85
Figure 4-2 CSR Defined in the different age groups of firm	86
Figure 4-3 Current and Proposed CSR activities of Medium Companies	87
Figure 4-4 Percentage of Corporate Social Responsibility Spending at Delhi and National Capital Region to total CSR spending.....	88
Figure 4-5 Drivers of CSR among Medium enterprises	89
Figure 4-6 Tested Model of Effective Corporate Social Responsibility.....	101
Figure 5-1 Diagraph of CSR Barriers	112
Figure 5-2 Interpretive Structural Model of CSR Barriers	113
Figure 6-1 Corporate Social Responsibility Index.....	118

List of Abbreviations

CED	-	Committee of Economic Development
CFBP	-	Council for Fair Business Practice
CSR	-	Corporate Social Responsibility
CSV	-	Creating Shared Value
EC	-	European Commission
ECSR	-	Effectiveness of Corporate Social Responsibility Implementation
ESG	-	Environmental, Social, and Governance
GRI	-	Global Reporting Initiatives
ILO	-	International Labour Organisation
ISO	-	International Standard Organisation
MDG	-	Millennium Development Goals
NCR	-	National Capital Region
NGO	-	Non-Governmental Organisations
NGRBC	-	National Guidelines for Responsible Business Conduct
NVG	-	National Voluntary Guidelines
SDG	-	Sustainable Development Goals
SME	-	Small and Medium Enterprises
UN	-	United Nations
UNGC	-	United Nation Global Compact
UNGP	-	United Nations Guiding Principles on Business and Human Rights
UNIDO	-	United Nations Industrial Development Organisation
WBCSD	-	World Business Council for Sustainable Development
TQM	-	Total Quality Management

Summary

The influence of Corporate Social Responsibility (CSR) in the business operations of the corporate sector has become a global concern. Now, it has become almost an integral part of the operations of large corporations and has received a comprehensive research focus. However, it is a less researched area for Medium Enterprises. More specifically, the research on CSR initiatives of medium enterprises is scant in India, even though their contribution is significant in terms of employment generation and income. These enterprises are under growing pressure to accommodate their stakeholders' social and environmental concerns into their social programs. Also, enterprises with strong social and environmental programs develop competitive advantages that provide the opportunity that leads to longevity of the business. Therefore, to meet the stakeholders' expectations of delivering the desired results and long-term survival of enterprises, the CSR initiatives need to be effectively implemented. Also, with the CSR practice gaining momentum globally, its implementation becomes problematic due to barriers. Thus, the current research work develops a framework for enhancing effectiveness while implementing CSR initiatives and identifying the barriers faced by medium manufacturing enterprises. In this direction, the first objective of the thesis is to study the CSR initiatives of medium manufacturing enterprises and explore the factors that lead to the effectiveness of CSR initiatives implementation. The next objective is to identify and prioritise the barriers faced by medium manufacturing enterprises in implementing CSR initiatives. The last objective was to develop an index for measuring the effectiveness of CSR implementation and if it is influenced by the location and origin of the firm.

For the first objective of the thesis, the 121 medium manufacturing enterprises in National Capital Region (NCR) was surveyed using a 26-item questionnaire on a seven-point rating scale (with end-points 1 strongly disagree and 7 strongly agree) for CSR initiatives. The census was undertaken with medium manufacturing enterprises and engaged in agro, chemical, electrical machinery, engineering, metal-based, paper and paper products, wood/wooden based furniture, woollen, silk, and thread-based clothes. These enterprises associate CSR with ethical practices, giving donations for charitable causes, supporting government policy, consider as a part of corporate strategy and community development initiatives. The CSR initiatives supported by medium enterprises are education, eradication of hunger, poverty, promoting healthcare, and

promoting environmental sustainability. The most influential driver for undertaking CSR activities are issues supported by the government, potential economic benefit in future, owners or managers value system and care for the local community.

In data analysis, the questionnaire was validated using reliability and validity tests. Exploratory and confirmatory factor analysis was performed to validate the factors of effectiveness of CSR implementation. The analysis reveals that stakeholder involvement, the priority of the board, communication of CSR, partnering for CSR, responsible leadership and environmental governance are critical factors for effective CSR implementation. The stakeholder involvement includes enterprises developing capabilities for strategic engagement with a diverse range of stakeholders. Priority of board elaborates on board of directors prioritising CSR as a formal structure. Communication of CSR describes the practices relating to the communication of CSR initiatives to stakeholders. Partnering for CSR explains the practices related to partnership or association to undertake CSR activities. Responsible leadership explains the responsible orientation of managers in conducting business operations. Environmental governance is related to the environmental guidelines the enterprises are adopting as a part of their CSR practices.

Further, the study identifies the barriers to CSR implementation amongst medium manufacturing enterprises, develops their classification and establishes relationships among barriers. An exhaustive list of barriers was identified from the literature, and following surveys and expert opinions, 19 critical barriers were extracted. Interpretive Structure Modelling (ISM), a qualitative approach to structuring construct relationships, was employed to understand the hierarchal and contextual relationships among barriers around CSR implementation. The resulting model indicates that are extensive interactions and no autonomous variables present. The results indicate that rigidity in culture and corruption within the system are the two most influential barriers that impede CSR implementation in manufacturing enterprises.

The last objective of the thesis was to assess the effectiveness of CSR initiatives of medium enterprises. As a result, a CSR index (CSI) is created. The purpose of the index was to understand the policies, practices & mechanisms that the firm uses to involve in social initiatives for the community as a stakeholder. The index is based on National Voluntary Guidelines, 2009 and broad categories of ISO26000. It was administered through the questionnaire to all medium manufacturing enterprises consists of 7 categories and 50 items. The items in CSI are equally

weighted and are designed to address issues such as CSR as business strategy, CSR planning, environmental activities, social activities, monitoring and involvement in CSR, reporting and policy deployment. The CSI was further tested for the location and origin of the enterprise. The major findings emerging from the analysis of results indicate that the location and origin of the enterprise are significantly linked with CSI.

The thesis concludes with suggestions for stakeholders, i.e. planners and policy makers, regulatory bodies and medium manufacturing enterprises, for effective implementation of CSR initiatives which will ultimately create more economic, social and environmental values for the community. Furthermore, the findings suggest that promoting CSR-related training programs may enhance its adoption and help enterprises develop long-term survival capabilities. Last but not least, the findings will be a value addition to the existing literature on CSR theories and will provide direction in business practices and policy formulation by medium manufacturing enterprises and others to re-orient themselves towards CSR practices. The selection of medium manufacturing enterprises within DELHI-NCR is a major limitation of the study, and the findings cannot be generalised for all but maybe implemented to other places and sectors with required corrections. In the end, there are suggestions also for future research.

Keywords: Corporate Social Responsibility, Medium Manufacturing Enterprises, Effective Corporate Social Responsibility implementation, Partial Least Square Regression, Interpretive Structure Modelling.

Chapter 1 Introduction

“The purpose of the business is to serve society.”

By J R D Tata

1.1 Background

Corporate Social Responsibility (CSR) denotes corporate actions that demonstrate social and ecological concerns in the operations and interaction with stakeholders to meet their expectations (Aguinis, 2011). The stakeholder is critical for the business, and managing and meeting their expectation requires the business to create value (Freeman, 2007). In the current times, the stakeholders have multi-faceted expectations that require the business to improve business performance, make profit, create their wealth, and undertake the welfare of society (Rangan *et al.*, 2015). These expectations are making the aspect of CSR increasingly gain popularity in academic and professional fields (Kitzmueller and Shimshack, 2012), and enterprises are gradually becoming aware and are encouraged to participate in the social issues (Madueno *et al.*, 2016). The underpinned philosophy of CSR is that corporations using societal resources can never act as an isolated economic entity rather, they should understand, develop and work for the benefit of society. The relevance of CSR can be gauged through the spending of Fortune 500 companies that spent \$20 billion, which was 1.8 per cent of their total profit on CSR activities (Meier and Cassar, 2018). Prior studies have described several notions of CSR and its functions. The vital aspect of social responsibility help organisation in attaining competitive position (Battaglia *et al.*, 2014; Du *et al.*, 2011), enhanced brand image (He and Lai, 2014; Martínez *et al.*, 2014; Lee and Lee, 2018; Aguilera-Caracuel and Guerrero-Villegas, 2018), increased sale (Kapoor and Sandhu, 2010; Nyame-Asiamah and Ghulam, 2019), increased productivity (Ekatah *et al.*, 2011; Deng *et al.*, 2020), increase customer loyalty (Tingchi Liu *et al.*, 2014), attract better employees (Albinger and Freeman, 2000) and a positive impact on economic performance (Blasi *et al.*, 2018; Paul and Siegel, 2006; McGuire *et al.*, 1988). Thus, the theory of CSR is affirmed to be responsible for the advancements and effectiveness of both business and community. Elkington and Rowlands (1999) argued that organisations focusing on environmental and social well-being along with economic performance are more sustainable (Pfeffer, 2010).

As per the historical aspect of Indian culture, social welfare is a grounded marvel in India, and the nation boasts of the world's most prosperous CSR heritage. The term social development may be a buzzword today, but the concept dates back to the Mauryan dynasty, the preaching of Kautilya focussed on charity to the poor and underprivileged (Hooda and Chhikara, 2019). Over the years, the big corporate families such as TATA, Birla and Bajajs have paid back to society for the abundance of their wealth creation by tending to various issues of social importance like education, healthcare services and addressing climate change (Cantegreil *et al.*, 2013). The liberalisation has led to new industrial families and mushrooming of micro, small and medium enterprises (MSMEs) (Klein and Palanivel, 2000). The nation embarked on economic development, and an abundance of wealth is created, but the benefits have not been equally felt, and a large part of the nation still lacks basic amenities and infrastructure (Kniiivilä, 2007). The current state of the fiscal requirement for the nation and the social development cannot be funded by the Indian government alone. They have passed the companies act 2013 that has mandated the corporates having minimum 5 crore of net profit, or 500 crores of net worth or 1000 crores of turnover shall constitute CSR committee to undertake activities specified as per activities mentioned in Schedule VII. The introduction of the CSR clause has made it not just a part of boardroom discussion but a distinctive management practice that pioneers the role of corporates in community development and addresses economic inequalities through CSR initiatives. CSR is a tool leveraged by the organisations to fulfil the societal expectation and meet regulatory obligations (Balakrishnan, Malhotra, and Falkenberg, 2017; Carroll, Lipartito, Post and Werhane, 2012; Freeman & Velamuri, 2006; Goodpaster, 2013; Margolis and Walsh, 2003; Dawar and Singh, 2016). As per the National CSR portal, the mandatory clause made Indian corporates spend Rs 18659 crores (186.59 billion) on CSR activities in 2018-19, which was 34 per cent increase from 2017-18.

Even though CSR spending by companies has increased significantly over the years yet, as per the Confederation of Indian Industry (CII) Annual CSR Tracker (2018), 118 of the top 1000 companies did not undertake program due to the non-availability of the right project for them, 95 companies did not mention the reason for not undertaking CSR and 58 companies asked for more time to work on compliance. Additionally, the spending has not been done in priority areas based on expected impact, but rather to whatever the companies prefer to emphasise and also the reported CSR spending is not a good measurement of societal welfare (Karnani, 2016). Likewise, as per the Green Paper published by European Commission in 2001, the concept of CSR tends to be far more

prevalent among large corporations, and there is a need to promote CSR implementation among medium enterprises, which assume a fundamental role in building the economy (Commission of the European Communities, 2001). The adoption of CSR activities by medium enterprises faces challenges such as inadequate resources and capabilities, expertise, human capital, and promising projects (Yuen and Lim, 2016).

The resolution to these difficulties is to focus on improving the effectiveness of CSR initiatives that can derive value for medium enterprises (López-Pérez, Melero, & Javier Sese, 2017). Thus, there is need to further evolve the concept of CSR by identifying the factors that can enhance its impact in the community and improve the effectiveness of CSR practices and identifying the prospective barriers to CSR implementation. Although the construct of CSR has been defined by numerous philosophers (Carroll 1979, Margolis and Walsh 2003, McWilliams and Siegel 2001; McWilliams and Siegel 2011) and empirical analysis (Fombrun 2005, Wang and Choi 2013, Strand *et al.* 2015), still, there is a dearth of theoretical research on factors that rebuild CSR to make it more effective and contribute to long term sustainability of the organisation. Hence, the current contribution attempts to address the scholastic gap by investigating the factors for effective CSR implementation and identifying the barriers to CSR implementation. Thus, the organisations need to explore the aspects that can re-align their existing products, services, and operations with responsible orientation to enhance CSR effectiveness.

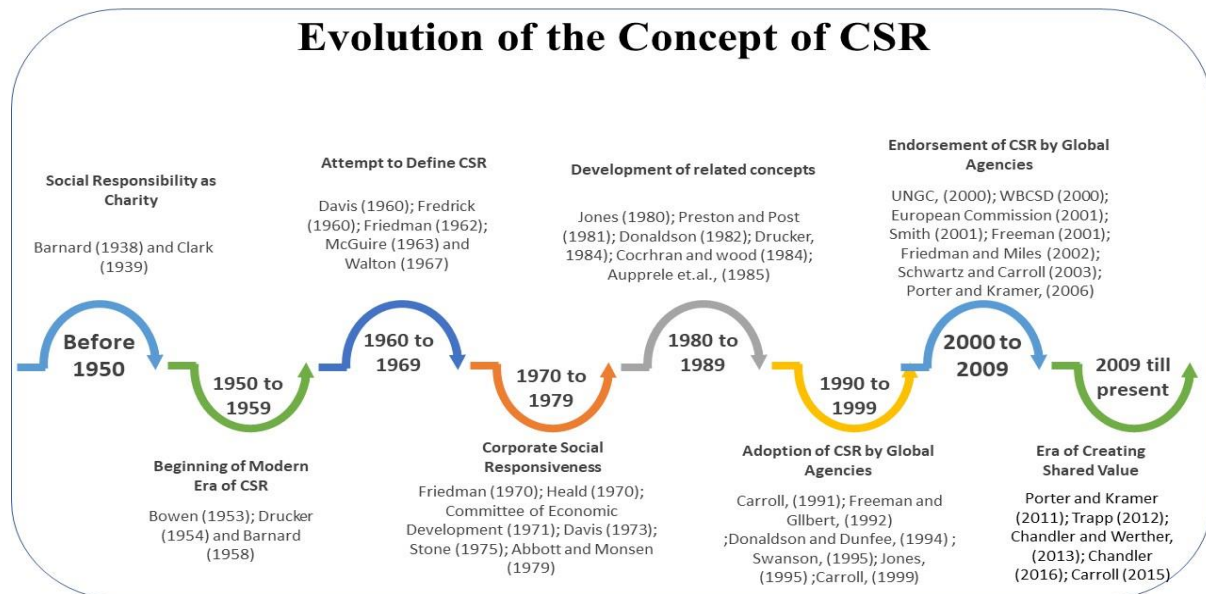


Figure 1-1 Evolution of concept of CSR

1.2 Evolution of Corporate Social Responsibility

CSR has evolved through various phases from charity and philanthropy to CSR to corporate citizenship (Sundar, 2000). Some thinkers believed its origin through Indian culture (Sharma and Talwar, 2008; Sundar 2013), while others argued it to have originated in the Western Developed countries like the USA and UK (Aaronson, 2002; Sood and Arora, 2006). The historical evolution of CSR can be classified into different time periods (Figure 1-1)

1.2.1 Corporate Social Responsibility before 1950

The belief of corporations has a responsibility towards society of ethical business practices and sharing of resource with deprived, can be traced back to several centuries (Carroll, 2008). The traces of CSR were found in the code of Hammurabi in 1772 before the common era in Ancient Mesopotamia and in Vedas during 1500 to 1000 before the common era in Ancient India (Sharma and Talwar, 2008; Sundar 2013; Nehme and Wee, 2008; Chaffee, 2017). The practices were initiated during the second industrial revolution as the tasks of big companies affected society. The nature of social practises in the 1800s was primarily charitable, but in the early 1900s was connected to safeguarding and retaining employees to make them productive by enhancing the quality of their life (Carroll, 2008; Heald 1970). From 1890 to 1918, the progressive era was defined by society's dissatisfaction with classical laissez-faire capitalism and the profit ethic (Weinstein, 1968). With the economic advancements, the wealth was widely distributed. The leaders were made responsive to the public, and economically and socially disadvantaged were assisted in improving their living standards through legislation and regulation (Wiebe, 1989). The progressive era also ushered the businessmen embrace social responsibility as reflected in the “Social Gospel” movement, which applied Christian principles to social concerns, particularly social justice (Hoffman, 2007). It prompted business people to leave their wealth to their heirs and foundation to make personal charitable donations during their lives. In the same Indian thinkers, their views on the concept of charity and philanthropy and the most acknowledged one were Trusteeship theory of Mahatma Gandhi focussing on the commitment to public welfare and Statist theory of Pt Jawaharlal Nehru focussed on state-driven welfare policies (Kumar, Murphy and Balsari, 2001). Their philosophies advocated the attainment of equality in society. The debate on social responsibility has gained impetus momentum post World War-II and it has become the usual part of social framework business (Johnson, 2010) and they were considered as institution with social responsibilities (Heald, 1970). A broader discussion of such responsibilities took place in

the book “*The function of the Executive*” by Barnard (1938) and “*Social Control of Business*” by Clark (1939).

1.2.2 Corporate Social Responsibility from 1950 to 1959

In the early literature during this period, CSR is generally referred to as the social responsibility of business than as CSR (Carroll, 1998). During this period, the book by *Howard R. Bowen* (1953) has proved to be a landmark beginning for modern CSR literature. Bowen (1953) highlighted the changing attitude of large corporations that have concentrated greater power and directly impacted society. He highlighted the impact of businessmen’s choices and practices on the quality of life for their staff, consumers and external stakeholders. Bowen contributed to the subject by giving an initial definition of Social Responsibility for Businessmen “*It refers to the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of objectives and values of our society*”. His definition gave a new approach to doing business that aimed at improving the social impact of business, and owing to his seminal thoughts on the subject, he is tagged as “*the Father of Corporate Social Responsibility*” (Carroll, 1998). Another great thinker of that time, Peter Drucker, included civic duty as one of the eight main corporate priorities in his book “*The Practices of Management*” (Drucker, 1954). Drucker (1954) and Bowen (1953) both followed the same ethical obligation argument for managers to assume responsibility for society (Moura-Leite and Padgett, 2011). Frederick (1950) pointed towards three core notions of trusteeship and corporate philanthropy “*(a) the concept of corporate managers serving as public stewards, (b) the concept of balancing conflicting claims to corporate resources, and (c) the recognition of philanthropy as a manifestation of organisations’ support of good cause*”. In the same timeline another thinker Chester Barnard in his work (Barnard, 1958) stated responsibilities of corporation as “*those which may be called internal, relating to stockholders, creditors, directors, officers, and employees; and those relating to the interest of competitors, communities, government and society, in general*”. His thoughts were foremost to recognize the importance of external stakeholders to corporation.

1.2.3 Corporate Social Responsibility from 1960 to 1969

The years 1950 to 1959 are remembered as the beginning of the new age of social responsibility since the CSR literature grew substantially during this period and centred on meaning and relevance of to business and society (Carroll and Shabana, 2010). The emphasis in the current

decade was made to define the construct of CSR (Agudelo *et al.*, 2019). Kieth Davis was a prolific writer during 1960 and his work described CSR as “*businessmen's decisions and activities taken for reasons at least partly outside the firm's direct economic or technological interest*”. Davis (1960) argued that socially conscious business decisions should be justified by the prospect of long-term economic benefits for the firm. Nobel laureate Milton Friedman presented perspectives on the role of corporation in free capitalist system is to pursue economic growth (Friedman, 1962). Other thinkers at the time emphasised the value of CSR, such as Frederick (1960), characterised CSR as a private involvement to society's economic and human capital and ensure that those resources are used for broad social growth, McGuire (1963) linked firm's responsibility beyond legal and economic obligations with community welfare, education, and employee happiness and Walton (1967) defined CSR as acknowledging the relationship of corporation and community. Overall, heavy pressure on businesses was observed in the decade, with the majority of it manifesting itself in remonstrations and environmental campaigns (Waterhouse, 2017).

1.2.4 Corporate Social Responsibility from 1970 to 1979

The decade of 1970s witnessed major inter-connected economic events, such as rising oil prices leading to surge in inflation known as “*The Great Inflation*” that led to economic stagnation and recession in western nations. The recession lasted from 1973 to 1975 in United States and labour issues transitioned from special interest status to a formal government policy. These events influenced the thought process of philosophers during that decade. Milton Friedman, who reinforced his work of 1962, gave the most debatable definition of CSR and also laid emphasis on free market principles, legislation, and ethical customs. In his article in the New York Times, he stressed on the ethical duty of industry is to maximise income (Friedman, 1970), which also known colloquially as the “*Friedman Doctrine*”. In 1971, another notable contribution that responded to societal expectations came from *Committee of Economic Development (CED)*, an American association of influential business leaders. They recognised that business operates with the approval of the people and that its primary goal is to serve society (Committee for Economic Development, 1971). The CSR model originally drafted by CED had three rings i.e., economic, ethical and philanthropic, but Stone (1975) further amended the model and included legal circle to it (model presented in the figure 1-2). Another philosopher Morreal Heald in his book (Heald, 1970) “*The Social Responsibility of Business: Company and Community 1900-1960*” added that “*the meaning of social responsibility for businessmen finally be sought in actual policies with*

which they are associated". The description suggested that businesses in that decade were giving serious thoughts to contribution in the form of corporate philanthropy and community relations. Other notable philosophers of this period were Samuelson (1971), argued that "*large corporations may not only engage in CSR but it damn well try to do so*", Manne and Wallich (1972), described CSR broadly as an exercise involving three essential elements i.e. setting of objectives, pursuing and financing those objectives. Davis (1973) concluded that CSR is a firm's response to issues that go beyond economic, technical, and legal requirements. Reinforcing his previous work, he argued that if a company does not use its social impact, it would lose its position in society and other groups may take over such obligations. Johnson (1971) described CSR as a medium for meeting the interests of workers, manufacturers, retailers, local communities, and the nation as a whole. At the end of the decade, the most robust CSR framework was suggested by Carroll (1979) that encompassed four categories of responsibility i.e. economic, legal, ethical, and philanthropic.

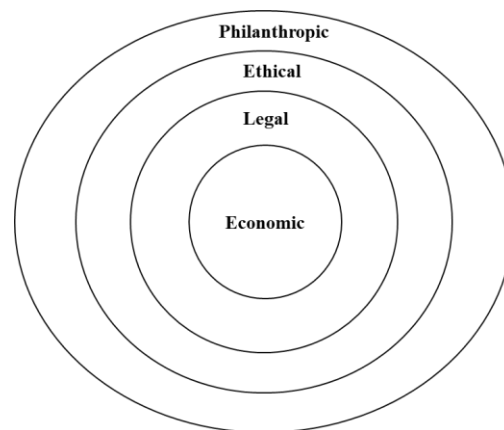


Figure 1-2 Model of CSR by CED

By the end of the decade, Abbott and Mosen (1979) published a content study of Fortune 500 companies' annual reports emphasising on social responsibility disclosures and identified six major categories of CSR practices: climate, equal opportunities, employees, community engagement, products, and others. This epoch presented corporations in US complying with legislatively mandated obligations like the "*Textile Fibre Products Identification Act of 1958, the Fair Packaging and Labelling Act of 1960, the Equal Pay Act of 1963, the National Traffic and Motor Safety Act of 1966, the National Environmental Policy Act of 1969, the Truth in Lending Act of 1969, the Clean Air Act of 1970*". Frederick (2008) characterized the 1960s and 1970s as a stage of "*corporate social responsiveness*".

1.2.5 Corporate Social Responsibility from 1980 to 1989

In the 1980s, businesses and their social interests became more intertwined, and they became more attentive to their stakeholders' expectations. The philosophers during the decade have made an attempt to concretise the definition of CSR through building consensus among various stakeholders. The prominent economic event during the decade was the policy of trade liberalisation adopted by most countries of the world that resulted in the rise in borrowing from abroad and ultimately improvement in GDP (Krueger, 1998). The philosophers during this period concentrated on reducing the regulatory aspect on corporate behaviour. It was reflected in their work, which concentrated on exploring alternative conceptions of CSR and recasting it into complementary principles and themes such as "*corporate social responsiveness, corporate social performance, corporate citizenship, public policy, business ethics, and stakeholder theory/management*", to name a few (Waddock, 2004). The most influential thinker of that time was Thomas M. Jones, who have argued for and against CSR (Carroll, 1999). His thoughts expressed in article "*Corporate social responsibility revisited*" in 1980 highlighted the difficulty in reaching a consensual definition of CSR and posited it to be a process that should decide the constituent of responsible behaviour rather an outcome (Jones, 1980). The same time Preston and Post (1981) proposed the term "*Public Responsibility*" to highlight the importance of public aspect in defining the scope of business's responsibility. Their work led the firms to engage in actions where public policy is ambiguous or in flux (Preston and Post, 1981; MouraLeite and Padgett, 2011). Similarly, Donaldson (1982) based his analysis of the relationship between business and society on the social contract tradition, assuming an implied contract between business and society. In 1984, Peter Drucker expanded on his previous theory suggested that CSR could be used as a market opportunity to boost financial results (Drucker, 1984). In the similar year, Cochran and Wood (1984) found empirical evidence for the association between CSR and financial results. The result of study strengthened the case for the CSR movement. Aupperle *et al.* (1985) undertook a longitudinal analysis to examine the association between CSR and profitability. Their research was distinctive and contributed to the definitional construct of CSR based on components suggested by Carroll (1979). Another important milestone during this time span was Freeman's book "*Strategic Management: A Stakeholder Approach*", who triggered the philosophy of stakeholders (Freeman, 1984). He broadened the meaning of stakeholders, defining them as "*any entity or person who can influence or is influenced by the achievement of the organisation's objectives*". He

proposed the principle of Stakeholder Management in response to the growing role of ethical and moral considerations in corporate principles and stakeholder framework as it prioritised organisational success. According to Wartick and Cochran (1985), corporate social success combines three prevalent orientations: philosophical orientation related to the philosophy of social responsibility, institutional orientation related to social responsiveness, and organisational orientation related to policies on social problem management. In a related manner, Esptien (1987) suggested the "*Corporate Social Policy Process*", which combined the concepts of social responsibility, social responsiveness, and business ethics.

1.2.5 Corporate Social Responsibility from 1990 to 1999

The last decade of the century is known as period of major economic reforms for strong economic growth. The early period of decade witnessed spike in crude prices due to Gulf war that led to surge in inflation, financial frauds in big companies in west, dot com bubble and rise in unemployment. The financial fraud and dot com bubble pointed to the unethical practices of companies and left shareholders in the state of despair (Lowenstein, 2004). The end of 1990, Fortune magazine survey revealed that 90% of Fortune 500 businesses had listed CSR as one of their events and regularly reported on its progress (Lee, 2008). Owing to these developments, government and non-governmental organisations (NGOs) have largely endorsed and encouraged CSR in all constituents of society (MouraLeite and Padgett, 2011). Also, international organisations actively embraced the campaign and established aggressive protocols to ensure its continuation (Waddock, 2008). Carroll's (1991) CSR model referred philanthropic as discretionary responsibility, promoting "Corporate Citizenship," which transformed CSR into a general principle. The model is intended to characterize the firm's CSR with an obligation to various groups of society claiming legitimacy. The pyramid is arranged in descending order of priority, i.e., economic responsibility is considered as firm's primary responsibility and without it, all responsibilities become moot consideration (Carroll, 1991, P 41). The second most important responsibility is following the law and conducting operations in legal compliance. Third is responsibilities that are not legally codified yet performed are ethical responsibility. Finally, philanthropic responsibility is discretionary and are assigned least priority (Model presented in the figure 1-3). Donaldson extended his 1982 theory of Social Contract to Integrative Social Contact Theory, considering socio-cultural context by integrating the empirical and normative aspects of

management (Donaldson and Dunfee, 1994). By the mid-1990s, the global communication capabilities improved the power of institutions, and it was also found that more than half of the corporation's assets are intangible which created pressure on companies to foster greater CSR (Waddock, 2008). As a result, the principle of social responsibility was connected with corporate policies which made the relationship between market outcome and social responsibility clearer (Porter and Kramer, 2006; Orlitzky *et al.*, 2003). The numerous authors explored the concept of CSR with society as corporate social performance (Swanson, 1995), business ethics (Freeman and Gllbert, 1992) and stakeholder theory (Jones, 1996; Clarkson, 1995).



Figure 1-3 Carroll's CSR Pyramid

In the second half of decade United Nations Industrial Development Organisation (UNIDO) coined the term “triple bottom line”, referring to three prolongs of social, environmental and financial accountability and used as a framework for measuring and reporting corporate performance. UNIDO¹ defined CSR as “A management concept whereby companies integrate social and environmental concerns in their business operations and interactions with their stakeholders. CSR is generally understood as being the way through which a company achieves a balance of economic, environmental and social imperatives, while at the same time addressing the expectations of shareholders and stakeholders. In this sense it is important to draw a distinction between CSR, which can be a strategic business management concept, and charity, sponsorships or philanthropy. Even though the latter can also make a valuable contribution to poverty

¹ Accessed on May 10, 2020 at <https://www.unido.org/our-focus/advancing-economic-competitiveness/competitive-trade-capacities-and-corporate-responsibility/corporate-social-responsibility-market-integration/what-csr>

reduction, will directly enhance the reputation of a company and strengthen its brand, the concept of CSR clearly goes beyond that”.

CSR gained global recognition after then-United Nations Secretary-General Kofi Annan said at the World Economic Forum, *“I suggest that you, the business leaders gathering in Davos, and we, the United Nations, launch a global compact of common ideals and beliefs, which will lend a human face to the global market”.* As a Result, United Nation Global Compact (UNGC) was launched in the year 2000.

1.2.6 Corporate Social Responsibility from 2000 to 2009

By late 1990s the notion of corporate citizenship and social responsibility gained attention. The decade from 2000 have witnessed some of the noteworthy economic events and all of these were having been important to business. These events had huge economic consequences including terrorist attacks, corporate fraud and collapse of economic bubble. The terrorist attack in September 2001 changed the economic climate and it was never the same again. Beside the loss of human lives there was a loss of about \$94.8 billion in insurance claim alone and the stock market crash in September 2002 has led to huge losses to investors and to small businesses (The Office of the New York City Comptroller, 2004). In the same year, Enron’s accounting fraud was discovered that led to its bankruptcy and dissolution of Arthur Anderson and it caused shareholders a loss of \$60 billion. Post terror attack a war was launched by USA in Afghanistan in 2003 that resulted in situation of unrest. In the year 2007, the world stock markets crashed due to housing market bubble called as sub-prime crisis that led to global recession and capital markets collapsed. The global events influenced the concept of CSR to focus on stakeholder welfare. The Decade of the 2000s was the most influential for the growth of CSR concept as efforts were concentrated towards recognition, adoption and reinventing the strategic approach to CSR. The period is divided into two phases based on evolution of CSR; first is centred on the identification, extension, and adoption of CSR, while the second is focused on the strategic response to CSR. The decade initiated with the establishment of UNGC in July 2000 to fill a void in human rights governance, social and environmental issues (Agudelo *et al.*, 2019). In the year 2000, the United Nations General Assembly issued ten standards to govern corporate conduct. These standards were based on values of human rights, labour, the environment, and anti-corruption (UNGC, 2000). In the same year, UN adopted Millennium Development Goals (MDGs) and set the target for next 15

years. Although these principles were not linked to social responsibility but brought global attention to the concept of responsible behaviour (Agudelo *et al.*, 2019). In 2000 World Business Council for Sustainable Development (WBCSD)², an international Swiss society connected with 60 national and regional council defined CSR as “*The continuing commitment by business to contribute to economic development while improving the quality of life of the workforce and their families as well as of the community and society at large*”. CSR attracted global attention when it was promoted as a distinct European approach, and the European Commission (EC) released a Green Paper in 2001 titled “*Promoting a European Structure for Corporate Social Responsibility*”. The green paper introduced a comprehensive and interconnected background of UNGC-defined international initiatives. In their article, the Commission of European Communities (2001)³ defines CSR as “*The responsibility of enterprises for their impact on society and, therefore, it should be company led. Companies can become socially responsible by integrating social, environmental, ethical, consumer, and human rights concerns into their business strategy and operations following the law public authorities play a supporting role through voluntary policy measures and, where necessary, complementary regulation*”. It was the first step toward the implementation of a European CSR strategy. Since then, the European Commission has led to a number of campaigns advocating European approach to CSR. Over the decade, there was relevant research contribution in addition to the institutional contribution. Craig Smith elucidated in 2001 that business practises had evolved in response to public concern, and the scope of social responsibility had expanded to include a larger range of stakeholders. Smith (2001) emphasised the importance of making CSR a political viewpoint in order to fulfil long-term societal obligations. Lanton (2001) reaffirmed the same ideology by expanding on Smith's concept of CSR. According to Lantos (2001), CSR can become strategic when it is integrated into management strategies for profit generation, i.e., when efforts undertaken as part of a corporate responsibility initiative can result in a financial return. Stakeholder theory was given a different viewpoint in the early 2000s by Freeman (2001) and Friedman and Miles (2002). They aided the evolution of CSR by reinforcing the notion that companies are accountable to a larger range of stakeholders. Schwartz and Carroll (2003) based their work on Carroll’s four tier pyramid and developed a three-level model. Also popularly known

² World Business Council for Sustainable Development. 2000. Corporate Social Responsibility: Making Good Business Sense. World Business Council for Sustainable Development: Geneva.

³ Accessed on May 10, 2020 at https://ec.europa.eu/growth/industry/sustainability/corporate-social-responsibility_en

as intersecting circle, this model lays importance on interrelationship between CSR domains (Figure 1-4) and rejects the hierarchical model (Figure 1-3). Later Van Marrewijk (2003) provided the holistic approach by integrating level of CSR into corporate policy and structure recognising it as corporate sustainability. This understanding of CSR was perhaps the most important because it reflected the comprehensive integration of social responsibility into sustainability and demonstrated the fact that corporations have a new role in society and, as a result, must make strategic choices to respond to social context (Agudelo *et al.*, 2019). Since then, the literature on CSR has shifted to emphasise the concept's strategic characteristics (Werther and Chandler, 2005; Porter and Kramer, 2006; Husted and Allen, 2007), and the term Strategic Corporate Social Responsibility has become well-known. At the same time, structural perspectives on CSR were more oriented toward stakeholders' interests. The World Bank Group endorsed the idea of social responsibility to contribute to societal goals and aspirations positively.



Figure 1-4 Intersecting Circle model of CSR by Schwartz and Carroll (2003)

Definition of CSR given by World Bank⁴ Group in the year 2006 “*The commitment of businesses to contribute to sustainable economic development by working with employees, their families, the local community and society at large, to improve their lives in ways that are good for business and for development*”. The above definition emphasised CSR to be the heart of managing cost and benefits business activity to internal and external stakeholders. Another international institution

⁴ Accessed on June 23, 2020

<https://documents1.worldbank.org/curated/en/548301468313740636/pdf/346560CSR1Taking1Stock.pdf>

International Labour Organisation (ILO)⁵ in 2007 defined CSR as “*A way in which enterprise consider the impact of their operations on society and affirm their principles and values both in their own internal methods and processes and in their interaction with society other actors. CSR is a voluntary, enterprise-driven initiatives and refers to activities that are considered to exceed compliance with the law*”. Along with the above-mentioned definition, ILO also implemented an InFocus initiative which seeks to advance their leadership by promoting principles laid down in multinational enterprises declaration as the foundation of good CSR. The International Standard Organisation (ISO) established a standard in 2007. ISO 14000 is a collection of environmental quality principles based on the European Union's Environmental Protection and Audit System (EMAS). They are the fundamental principles that the organisation can use willingly in developing and implementing an appropriate environmental protection strategy (EMS). While these principles are not explicitly related to CSR, their emphasis on environmental issues has made environmental responsibility important and prominent.

1.2.7 Corporate Social Responsibility from 2010 till present

The decade post 2010 was the year of recovery in global markets through bailout packages. The mortgage program from banks was redesigned to make the banking system more sustainable (Kacperczyk and Schnabl, 2010). By 2015, the Greek debt crisis created an imbalance in Eurozone and led to the largest financial bailout of a distressed government in history (Council on Foreign Relations, 2015). In the other half of the decade, Asian countries become the hotspot of business, and in 2015 China became the largest economy in the world as per International Monetary Fund (IMF, 2020). This has resulted in a transformation in the global balance of power. In 2016, UK announced to leave Eurozone, “*Brexit*”, restricting immigration and trade (Downing and Coe 2018). Finally, in 2019 COVID-19, the pandemic was declared by World Health Organisation (WHO, 2020), and as per the estimate of the United Nations it could cost a loss of more than \$1 trillion to Global Economy (United Nations, 2020). These economic events have made philosophers realise the need for responsible behaviour. ISO in 2010 gave a formal code for CSR, ISO 26000, that provides international guidelines on social responsibility. These are voluntary guidelines designed to be used and implemented by all organisations emphasising the multi-

⁵ Accessed on June 23, 2020 [https://libguides.ilo.org/corporate-social-responsibility-en#:~:text=%22Corporate%20Social%20Responsibility%20\(CSR\),their%20interaction%20with%20other%20actors](https://libguides.ilo.org/corporate-social-responsibility-en#:~:text=%22Corporate%20Social%20Responsibility%20(CSR),their%20interaction%20with%20other%20actors)

stakeholder approach. ISO-26000⁶ defined CSR as “*The responsibility of an organisation for the impacts of its decision and activities on society and the environment, through transparency and ethical behaviour that contribute towards sustainable development, health and welfare of society, meeting expectations of stakeholders, consistent with international standards and integrated throughout the organisation*”. These economic events urged thinkers to focus on the concept of strategic CSR for creating shared value (CSV) for shareholders and stakeholders. Heslin and Ochoa (2008) proposed the definition, which was expanded upon by Porter and Kramer (2011). Porter and Kramer (2011) regarded CSR as a definition of minimal applicability and replaced it with CSV. According to them, the first move for a company to adopt CSV is to recognise the social needs and harms that their products embody. Thus, CSV can be achieved in three ways: by reimagining goods and economies, redefining competitiveness down the supply chain, and establishing supporting business clusters (Porter and Kramer, 2011). Their commitment was not strictly related to CSR but rather focused on shared value as the main objective.

Through a case study of Vattenfall, a Swedish firm, Liela Trapp (2012) illustrated the viewpoint of shared value as the third generation of CSR. Trapp (2012) contributed to the philosophy of CSR by demonstrating the new positions and duties that companies are taking on in order to create shared value. In 2013, the third edition of Chandler and Werther's "*Strategic Corporate Social Responsibility*" recognised the definition of CSV by changing the chapter title from "*Stakeholders in Global Environment*" to "*Stakeholders, Globalisation, and Sustainable Value Creation*" (Chandler and Werther, 2013). Chandler (2016) offered a subtly different view on value creation in the fourth edition of this book that businesses can try to maximise long-term value by concentrating on their area of specialisation, and that doing so would result in a reorientation of resources toward building shared value. Carroll (2015) embraced CSR and studied the principles of stakeholder participation, business ethics, corporate citizenship, corporate sustainability, and CSV, concluding that they are all interconnected. In the same year, the UN Sustainable Development Agenda was unveiled, with seventeen Sustainable Development Goals (SDG) representing a “*shared view of society and a common compact between the world's leaders and the people*” to be accomplished by 2030 (Jain and Jain, 2020). Countries that implement SDGs develop specific policies and regulations to convert them into new industry norms that strengthen

⁶ Accessed on April 26, 2020 <https://www.iso.org/standard/42546.html>

or replace existing ones. The SDGs cover a broad range of topics, and these objectives are intertwined (UNDP, 2018). In light of these rules, the EU enacted legislation requiring major corporations to publish non-financial and sustainability information (European Commission, 2014).

Table 1-1 Influential CSR Thinkers from 1950 onwards

Authors	Focus of thoughts on Corporate Social Responsibility
Selekman (1959)	CSR is considered a moral responsibility for meeting labour expectations.
Keith Davis (1960)	CSR is the role organisation plays in society to negotiate social, economic and political changes.
Frederick (1960)	CSR is related to the value system, administration, culture, role in society and conscious efforts of the business.
McGuire (1963)	The focus of CSR is the social welfare of the community, education and happiness of its employees, and it goes beyond the legal and economic obligations.
Walton (1967) and Walton (1982)	Fulfilling and accomplishing societal relevant relationship between corporation and society
Friedman (1970)	To increase the profit of the corporation
Preston and Post 1975	The Corporation's responsibility is to address the direct impact of their business decisions
Carroll (1979)	Model for assessing the corporate social performance of the corporation
Jones (1980)	Corporate Social Responsibility is part of a firm's operations requiring constant decision making
Carroll (1991)	Defined four relevant responsibilities that the firm undertakes before involving in corporate social responsibility.
Porter and Kramer, (2011)	Strategic CSR for Creating Shared Value (CSV) for shareholders and stakeholders

1.3 Perspective of Corporate Social Responsibility in India

With the advent of globalisation and the domination of the profit motive, a nexus between enterprise and its broader social commitments was intentionally fractured in many Western societies. However, this alternate direction in India went unnoticed (Chatterjee, 2016). According to D'Mello and Erikson (2005), people in India are more socio-centric than egocentric, putting society and family interests at the centre of their universe. It connects corporate and social motives that Western corporations cannot replicate (Cappelli *et al.*, 2010; Chatterjee, 2016). As a result, unlike Western capitalism, industry in India is a part of the social welfare ideology embodied in corporate philanthropy (Mohan, 2001).

India has had a rich history of corporate philanthropy (Sood and Arora, 2006; Sunder, 2000). Welfare has long been practised during the reign of Chandra Gupta Maurya in 300 BC, Kautilya the great Indian philosopher, concentrated on moral practices and values in business (Kumar and Rao, 1996). His ideologies and moral imperatives drawn from cultural philosophies were among the factors that represent the socio-centric viewpoints of Indian businesses within the communities in which they operate. The CEOs of well-known Indian corporations advocate their values by emphasising the philosophy of *dharma*, i.e. the manager's obligation, *neeti* duty of organisations towards their workers, and *lokasamagraha*, i.e. general responsibility towards the world (Chatterjee, 2016). Some common anchors applicable to the current corporate social context are *seva*, which refers to ultimate responsibility for service, *sraddha*, which denotes mutual upward, and *sneha*, which denotes mutual downward and low esteem (Nankervis *et al.*, 2013). These social imperatives cannot be closely equated to contemporary western CSR imperatives because they lay the groundwork and offer direction for the formation of social relationships (Planken *et al.*, 2010).

Initially, CSR was practised informally in companies by trust and endowed institutions owned by many business families in the form of Philanthropy and charity to the vulnerable and underprivileged in society (Bhaduri and Selarka, 2016). The same practice is carried out by large corporate houses such as Tatas, Birlas, Godrej, Singhanias, Modis, and Bajajs by establishing charitable trusts and donating to education and healthcare. This social welfare act also includes funding for colleges, pilgrims, inspiring workers, delivering emergency relief goods, and assisting the needy. As a result, the philosophy has been broadened from the limited concept of charitable donation for community relations to the principles that made enterprise sustainable, humane, effective, and dynamic (Sood and Arora, 2006). CSR was not previously considered a management strategy in the Indian business environment, but its significance has grown steadily (Chatterjee, 2016).

The opening of the Indian economy resulted in a change in the global paradigm and a rise in corporate economic activity. In the 1990s, the majority of India's prominent industry groups formed a separate division for social development. By the year 2000, the majority of Indian firms had become global multinationals, and international players were setting up their branches in India, resulting in growth in social development (Khanna, Palepu and Sinha, 2005). By 2013, India had deviated from global standards and taken a legislative course toward CSR. As a result, the

conversation around CSR has shifted from charity to strategic CSR to compulsory CSR. The aforementioned development occurred as production and manufacturing industries flourished and began to adhere to the labour and environmental requirements enforced. As economies grow and become more competitive, the exporters must adhere to international standards related to CSR and governance.

1.3.1 Development of Corporate Social Responsibility in India

The evolution of CSR in India is based on its rich culture and heritage that embraces societal development. The traces of social development can be found in the philosophies of great Indian philosophers. Chanakya, a well-known economist, and Mahatma Gandhi, a social reformer, have also preached the ethical values of doing business (Sharma and Tewari, 2017). The CSR outlook in India is unique due to the “*Family-centred*” management model, and the majority of companies are owned by family communities (Sundar, 2000). The family's cultural and social preferences affect the tasks chosen for social responsibility (Kansal and Joshi, 2014). In a seminal work, Kumar et al. (2001) described four institutional models of Indian CSR; ethical, statist, liberal, and stakeholder-related. The ethical model draws its origin from Gandhian thoughts on trusteeship approach in the industrialisation phase, the statist model emphasises state ownership and legal requirement influenced from Nehru’s thoughts in the post-industrialisation phase, the liberal model focuses on profit motives based on thoughts of Friedman (1970) during the pre-liberalisation phase, and stakeholder model is based on the thoughts of Freeman (1984) concept of social responsibility during the post-liberalisation phase. Corporates rarely adhere to a common framework religiously, often strategically employing features that better suit their economic interests (Mitra, 2012). Still, two schools of thoughts were preferred by corporates in India, i.e. Gandhian Trusteeship theory and Nehru’s Statist Theory. Both theories demonstrate a rich conversation about ethics and dharma, duty and rights, and the roles of persons, communities, and states. While both theories seek to accomplish a similar purpose through separate directions, there is a significant difference between the two. Both theories are explained below:

1.3.1.1 Trusteeship Theory

To achieve a sustainable future in the twenty-first century, India requires a holistic approach that can resolve the divide between the various socioeconomic parts of society while not always involving state intervention. The trusteeship-based structure is appropriate for creating value.

Gandhiji argued that the trusteeship principle would contribute to long-term economic development because it integrates technologies, the environment, people, economics, and culture (Balakrishnan *et al.*, 2017). It can also strengthen the role of wealthy entrepreneurs in nation-building (Rolnick, 1962). The Gandhian theory of trusteeship departs significantly from Marxian socialism philosophy as the latter aims to destroy the capitalist class, whereas Gandhian trusteeship based on spiritual value aims to reform the institution, not to destroy it. Gandhian socialism departs from both capitalism and socialism.

The philosophy of Trusteeship as defined by Mahatma Gandhi:

“Supposing I have come by a fair amount of wealth – either by way of legacy, or by means of trade and industry – I must know that all that wealth does not belong to me; what belongs to me is the right to an honourable livelihood, no better than that enjoyed by millions of others. The rest of my wealth belongs to the community and must be used for the welfare of the community.”

– Mahatma Gandhi

Gandhiji pushed for the use of trusteeship at various stages in order to achieve social equity. The philosophy emphasises the wise use of money, believes in the power of treating everyone fairly and motivates people to uphold everyone's interests, prioritises a commitment to ideals of social reformation over laws, and wealthy people should contribute to municipal schemes and plans. This philosophy is a viable alternative to the socioeconomic problems that existed at the turn of the previous century, as well as an anticipated future (Prasad, 2013). The principles of trusteeship have been adopted into the CSR law that was enacted in 2014, allowing a large number of corporations to contribute to nation building. Firms subject to the new act must create a CSR committee from existing board members, develop a CSR agenda, and enforce and track CSR operations. Rahul Bajaj, Chairman of Bajaj Auto Ltd., emphasised the importance of adapting an updated version of the trusteeship model to suit the needs of industry and society in the twenty-first century. The CSR models extracted from trusteeship theory include practising social responsibility individually, collaborating with other organisations, cooperating with the government, or a mixture of both of the above. However, the spirit of CSR can be preserved by the board's vision, the success of committed management, compliance with environmental laws, and social and economic value in all aspects of the industry (Bajaj, 2016). CSR must be creative in terms of systems and modern management thought to be competitive in the current situation.

1.3.1.2 Statist Theory

It was developed from the ideas of India's first prime minister, Pt Jawaharlal Nehru, who was one of Gandhi ji's many mentees. Nehru's priority was to create a newly independent country, so he implemented a mixed-plan economy in which sectors considered critical to growth were reserved for the public sector, and the private sector was heavily regulated (Kaushik, 1997). The philosophy underlying the notion is that socialism and the state are unrivalled instruments for transforming a weary, oppressed, and humiliated population into a new, self-assured, democratic society. The state prioritised education and took on environmental conservation by reserving forest land and enacting emissions controls. As a result, the statist paradigm is applicable for modern CSR, not only in public-sector enterprises (Kwatra and Patel, 2014). According to Arora and Puranik (2004), several Indian businesses collaborate with state agencies on CSR and regular operations. Indian corporate stalwarts routinely align their CSR with state priorities and use their data for their CSR strategy (Mehta *et al.*, 2006; SHRM, 2007; Kwatra and Patel, 2014). According to statist theory, the position of the state is critical in social growth and has been widely accepted by businesses. In the socialist system, education and healthcare are the two most critical fields for CSR (Mitra, 2012). The meaning of statist theory is that the state will make the world a more equitable and prosperous place for everyone.

The two schools of thought, Trusteeship by Mahatama Gandhi and Statist by Pt Jawahar Lal Nehru, are relevant to corporate in the 21st century in India. Gandhian thoughts are radically different, having political and economic logic rooted in society and the economy. On the other hand, Nehru was a persuasive leader who stood for modernity. Both the thoughts significantly contributed to generic CSR, which is applicable to kinds of enterprises regardless of their size and type.

1.3.2 Development of Regulatory Framework in India

The first voluntary business ethics norms were established in 1966 by founding the Council for Fair Business Practice (CFBP) following seminars on corporate social responsibility (Narayan, 1966) as quoted in Sood and Arora, (2000), and it was later formalised as the Code of Business Practice. With the rise of globalisation, however, many Indian firms started to compete in the global economy. The concept of ethical business has been diluted. The Ministry of Corporate Affairs (MCA) finalised National Voluntary Guidelines (NVG) for “*Social, Environmental, and Economic Responsibilities of Business*” in 2009, which were later issued for public sector units

(PSU) in 2011. Initially, the guidelines applied only to the top 100 publicly traded firms, and they were expected to publish the “Annual Business Responsibility Report” (ABRR) framework. Via BRR, the companies were forced to report their Environmental, Social, and Governance (ESG) results.



Figure 1-5 Milestone in development of CSR Framework in last decade

To reinforce their responsible business efforts, PSUs is required to adhere to common principles such as UNGC and MDG. In accordance with this, a linking manual for Global Reporting Initiatives (GRI) reporting was created and released. In 2019, NVG was amended to form National Guidelines for Responsible Business Conduct (NGRBC) to reflect developments in the wider

global environment and regulation, such as the United Nations Guiding Principles on Business and Human Rights (UNGP) and SDG, thus adhering to the Companies Act of 2013. The NGRBC urged companies to achieve the SDGs agenda by reflecting on consumers and deliberating on issues such as climate change, the circular economy, and other facets of sustainable growth. The Companies Act of 2013 has proposed many reforms to businesses for running and governing their activities. The act explicitly defined the economic conditions required to engage in CSR by allocating 2% of the previous three years' annual profit after tax (PAT). The companies had to meet one or more of the following rules: (a) Rs 1000 crore in annual revenue; (b) Rs 500 crore in net worth; and (c) Rs 5 crore in net profit. The enterprises which satisfy any one of these conditions shall form a CSR committee of three or more directors, one of which must be independent. Clause 135 specifies the CSR committee's functions, and Schedule VII suggests a list of CSR activities covered by the act. Figure 1-5 presents the milestones in the development of the CSR framework in the previous decade.

1.3.3 Current State of Corporate Social Responsibility in India

India was the first country to mandate CSR based on turnover and profitability. The law also specified the activities under schedule VII in section 135 to be undertaken in project or program mode. It's been six years since the law came into force and its acceptance and implementation has been widespread among corporate houses. The following section details CSR spending undertaken in the Indian economy in the year 2019-20.

1.3.3.1 State-Wise CSR Expenditure

The section presents the comparison of total CSR expenditure in India state-wise as on March 31, 2020, and the reported data was obtained from the National CSR Portal (www.csr.gov.in). The total CSR expenditure is based on the cumulative amount spent by corporations across India on all of their programmes. Figure 1-6 shows that the state of Maharashtra has the largest amount of CSR investment in the year 2019-20, at Rs 1313.63 crores, followed by Karnataka at Rs 587.48 crores, Gujarat at Rs 356.16 crores, and Tamil Nadu at Rs 240.18 crores. The cumulative CSR expenditures in 2019-20 of the top four states account for 32% of overall CSR expenditure in India. These four states are among the most developed and have a high level of economic output. The correlation between CSR spending and state economic growth is 0.89. It is also worth noting that just 2.23 per cent of total CSR spending went to 16 industrially backward states and union

territories. The concentration of resources contrasts with the allocation of resources by the government, allocating resources to more impoverished regions. One explanation for this is the geographic concentration of industry, and the rules require companies to engage with the communities in which they operate. Corporate CSR funding supplements government spending in developed areas and will help free up money for redistribution to underdeveloped areas.

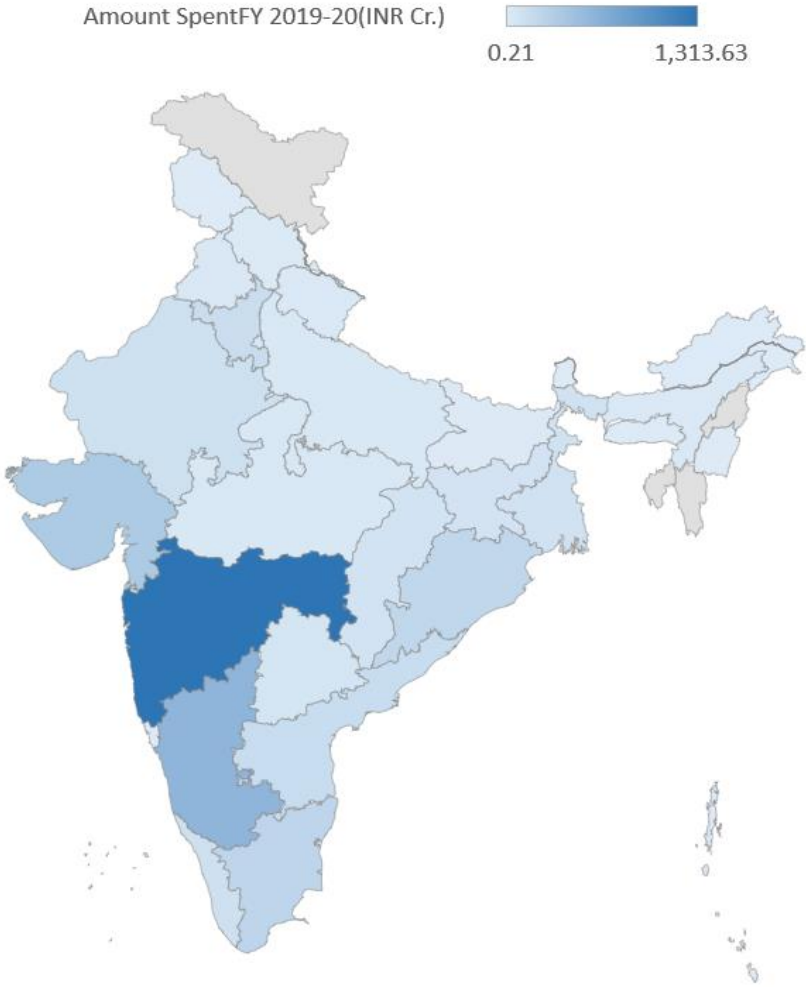


Figure 1-6 CSR Expenditure State-wise in 2019-20

1.3.3.2 State-wise CSR spending from 2014-15 to 2019-20

The increased sum spent by Indian incorporation demonstrates their ability to contribute to Nation-building initiatives. A state-wise comparison of CSR expenditure by Indian corporate from 2014-15 to 2019-20 expressed as a percentage of total CSR spending is presented, highlighting their

contribution to the Nation. Maharashtra has 26 per cent of overall corporate CSR spending over the last six years. Andhra Pradesh, Delhi, Gujarat, Karnataka, Maharashtra, Odisha, Rajasthan, and Tamil Nadu have obtained more than India's average CSR spending (Bhuva, 2020). (Refer Figure 1-7).

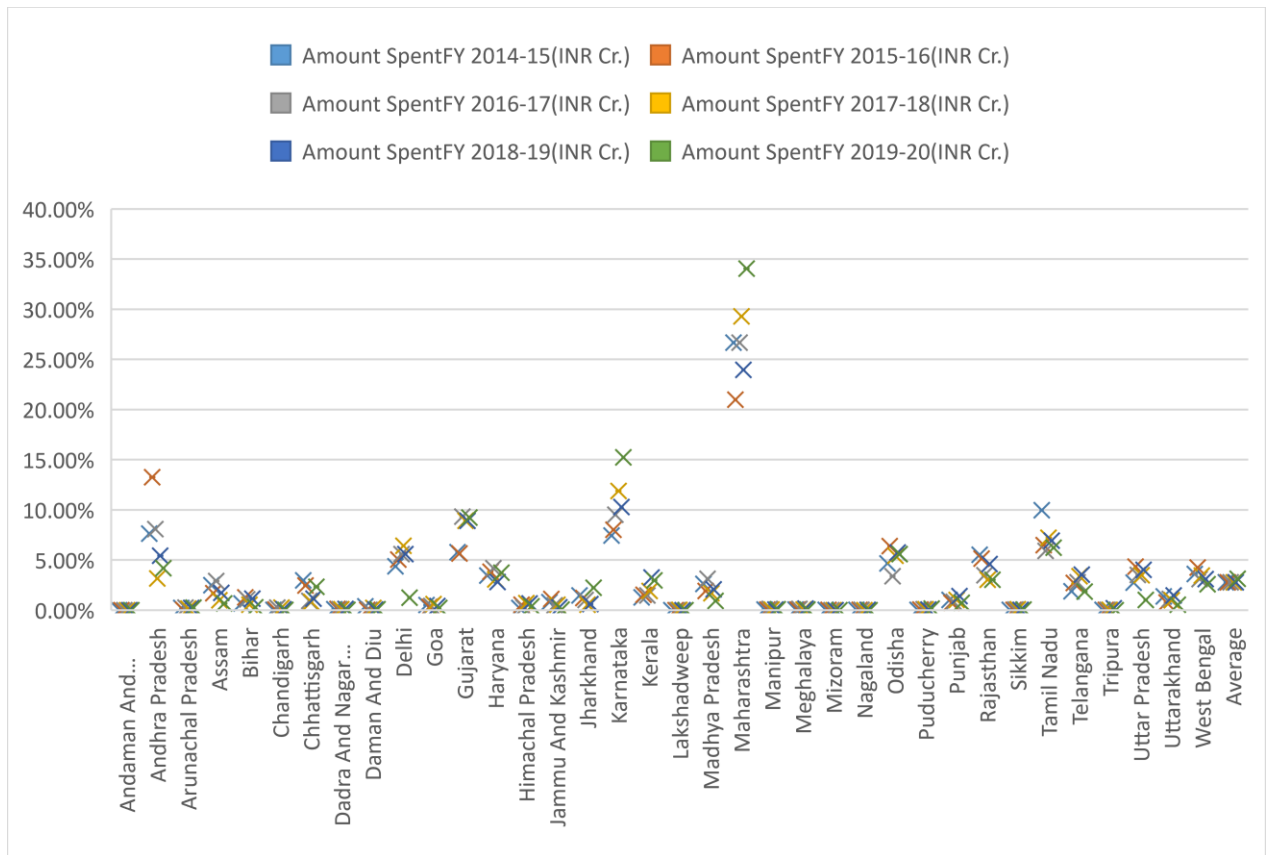


Figure 1-7 CSR Expenditure State-wise in 2019-20

1.3.3.3 CSR spending as per Development Areas

The development areas are defined in accordance with Schedule VII of Section 135 of the Companies Act of 2013. The figure 1-8 highlight the CSR expenditures by development area from fiscal year 2014-15 to fiscal year 2019-20. The most popular area for CSR is education, followed by health care, rural development programmes, poverty and sanitisation and environmental sustainability (Dhillon, 2018). The minuscule CSR contribution was made to the clean Ganga fund.

1.3.3.4 CSR Expenditure of Unlisted Enterprises

The figure 1-9 presents the amount spent as CSR in last six years, average CSR spending by unlisted PSU and non-PSU enterprises and number of PSU and Non-PSU enterprises undertaking CSR from financial year 2014-15 to 2019-20.

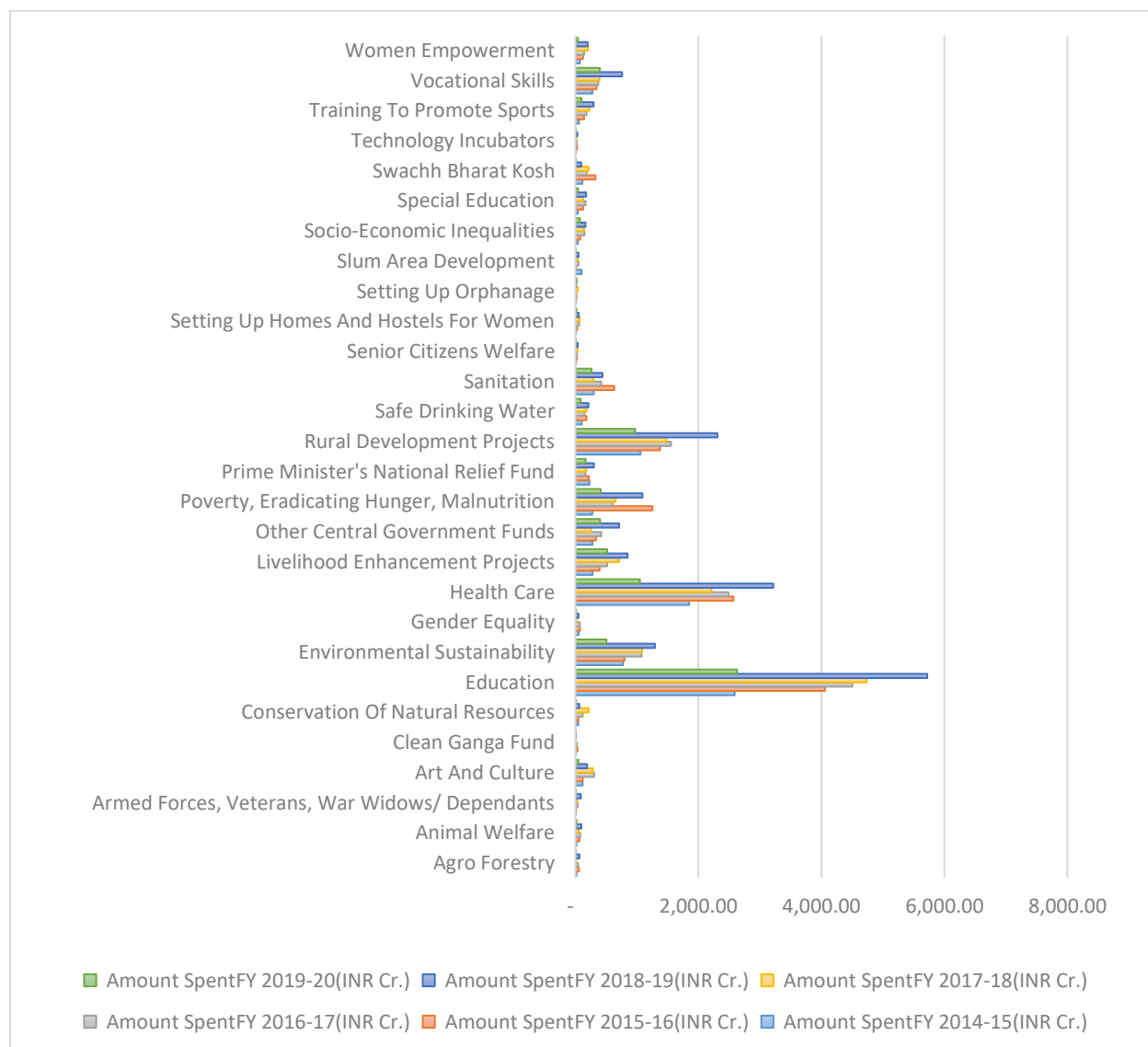


Figure 1-8 CSR Expenditure across development areas

From the chart below it can be analysed that average CSR spending by PSU or government companies has increased from Rs 5 crore to Rs 31 crore and for Non-PSU or private entities the

average CSR spending increased from Rs 0.45 crore to Rs 6.96 crores. In the financial year 2019-20 number of PSU reporting CSR has outnumbered the number of non-PSU companies in term of number of enterprises undertaking CSR. From the chart it is evident that private unlisted entities are reporting and participating in CSR activities and their numbers are in increasing on an average of about 11 percent every year from financial year 2014-15 to 2018-19.

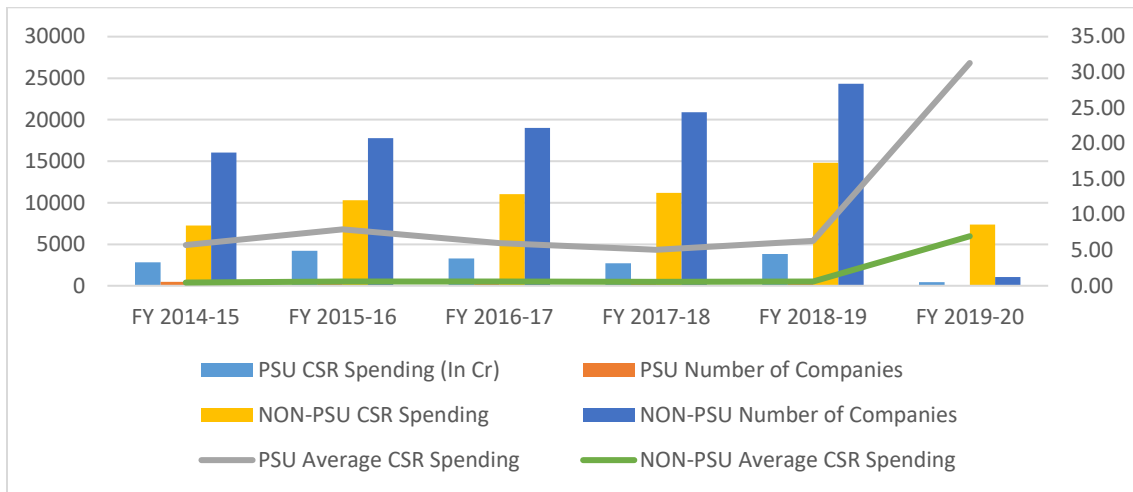


Figure 1-9 CSR Expenditure by Unlisted PSU and Non-PSU Companies

1.4 Medium-sized Enterprises and Social Responsibility

Corporate responsibility has been long debated to be the arena for firms with large scale operations (Blombäck and Wigren, 2009) and a limited attention has been given in literature to firms with medium scale operations and limited resources (Jenkins, 2004; Amaeshi *et al.*, 2016). Social responsibility has emerged as a critical element in business management, environmental sustainability, and long-term sustainability (Larran Jorge *et al.*, 2016). Many enterprises do not recognise the modalities of effectively implementing CSR because they are not well informed, do not know how to do it, or do not know where to begin. The current study attempts to address this research gap in the literature and suggests the implications for medium enterprises. In line with this, the following section shall focus on the definition of medium enterprises, its relevance to the concept of CSR, drivers and barriers to CSR adoption in medium manufacturing enterprises.

1.4.1 Definition of Medium Enterprises

The concept of 'size' of the small, medium, and large businesses differs across economies (Dixit and Pandey, 2011; Hudson *et al.*, 2001), with Japan using employment as a differentiator and Singapore using Fixed Asset and employment as indicators. In India, small and medium-sized

businesses use fixed-asset investment metrics to distinguish between small, medium, and large enterprises. The SMEs database is primarily managed by the Ministry of MSME, which was formed in 2007 by the merger of the Ministries of Small-Scale Industries and Agro and Rural Industries. The MSME Development Act of 2006 governs SMEs and divides them into micro, small, and medium enterprises based on their investment in plant and machinery (Details presented in Table 1-2).

These businesses have served as the backbone of both developed and emerging countries. These businesses are viewed as a hub for advancing new ideas, systems, and technology (Chikara and Sahay, 2008). Medium-sized enterprises are not smaller versions of large enterprises, nor are they larger versions of smaller enterprises. They have distinguishing characteristics that differentiate them and give them a distinct position in the economy. Medium manufacturing is a group of heterogeneous enterprises, catering to domestic and international markets (unlike small enterprises), less capital intensive and more employment-intensive in context to large firms, have more dependence on external capital, a close relationship between principal and agent, utilize external stakeholder to support their growth, having greater potential to develop knowledge for competitive advantage and poised for a global partnership with a tendency to graduate to large enterprises (Chikara and Sahay, 2008; Preuss and Perschke, 2010).

Table 1-2 Categorization of Enterprises as per MSME development Act, 2006

Manufacturing Sector	
Enterprise Category	Investment in Plant and Machinery
Micro Enterprises	Does not exceed rupees 2.5 million
Small Enterprises	Between rupees 2.5 million to 50 million.
Medium Enterprises	Between rupees 50 million to 100 million.

Source: Ministry of MSME, GOI

At the same time, these enterprises face different economic challenges like scarcity of financial resources (Preuss and Perschke, 2010) and non-economic challenges like scarcity of valuable workforce (Lamberti and Noci, 2012). However, the above discussion is not enough to describe the characteristics of medium enterprises given their heterogeneous nature and may not apply to all companies. On July 1, 2020, the enterprises were reclassified based on investment in plant and

equipment as well as annual turnover. The table 1-2 and table 1-3 presents the current category for manufacturing and service-providing enterprises:

Table 1-3 Categorization of Small and Medium Enterprises as on July 1, 2020

Classification	Micro	Small	Medium
Manufacturing and Service Rendering Enterprises	“Investment in Plant & Equipment of not more than Rs 1 crore and Annual Turnover not more than Rs 5 crore”	“Investment in Plant & Equipment of not more than Rs 10 crore and Annual Turnover not more than Rs 50 crore”	“Investment in Plant & Equipment of not more than Rs 50 crore and Annual Turnover not more than Rs 250 crore”

Source: Ministry of MSME, GOI

1.4.2 Overview and Contribution of Medium Enterprises to Indian Economy

The enterprises can get registered under the Small and Medium Enterprises Development Act, 2006-India at District Industries Centres. By doing so, businesses can take advantage of the opportunities provided by the government through the schemes. According to the Fourth All-India Census of Micro, Small, and Medium-Sized Enterprises (MSME), the entire non-agriculture sector of the Indian economy is covered. During 2006-2007, the goods and services provided by unregistered units were worth INR 1.54 lakhs per lakh of fixed investment, with a market value of fixed assets of INR 2,40,816 crores and a gross production of INR 3,69,702.59 crores. Furthermore, 94% of total enterprises are in the unorganised market, 45% of registered units are in rural areas, 55% of registered units are in urban areas, and 67% of registered are in the industrial sector. Over the last five decades, it has emerged as one of the most active sectors of the Indian economy. They also made major contributions to the economy's growth fuel through the country's economic and social transformation by encouraging investment and creating jobs (Ministry of MSME, 2018). As per MSME annual report 2020-21, they contribute to 63.38 million enterprises in number, contributing 33.5 per cent in Gross Value added (GVA) and providing employment to 110 million people. Medium enterprises have made significant contributions, accounting for 18% of all enterprises, 3.5% total investment, and 2% total jobs (Chhikara and Sahay, 2008). Overall, all enterprises account for 45 per cent of industrial production and 40 per cent of total exports

(MoSPI, 2018). Currently, these enterprises are growing in an organised manner, i.e., cluster-based operations and some of these clusters have become leading producers in their respective fields and account for a large share in exports like Panipat cluster accounts for 75 per cent of the country's blanket, Ludhiana cluster accounts for 95 per cent of woollen knitwear's, 60 per cent of total bicycles and 85 per cent of sewing machines.

Activity Category	Estimated Number of Enterprises (in lakh)			Share (%)
	Rural	Urban	Total	
Manufacturing	114.14	82.50	196.65	31
Trade	108.71	121.64	230.35	36
Other Services	102.00	104.85	206.85	33
Electricity*	0.03	0.01	0.03	0
All	324.88	309.00	633.88	100

Figure 1-10 Number of Enterprises as per Activity Category (Source: Annual Report of Ministry of MSME, 2017-18, Ministry of MSME, GOI)

Indian banks joined hands to form the SME Rating Agency of India (SMERA) in 2005 to strengthen lending. Its ratings also allow enterprises to explore the opportunity for international partnerships. Currently, the Government of India has 34 different schemes under various heads for promoting small and medium enterprises (<https://msme.gov.in/all-schemes>). India's manufacturing SME sector is well equipped to grow, and the continued empowerment of these enterprises will enable them to attain sustainable growth in the long run (OECD, 2017).

1.4.3 Social Responsibility in Medium Enterprises

The new age of globalisation has shifted the focus away from large corporations and onto small and medium-sized businesses. The vulnerability of these enterprises varies as the business environment changes, which affects not just the supply of raw materials but also the availability of financial and human capital (d'Amboise and Muldowney, 1988; Calogirou, 2010). With the advent of globalisation, medium enterprises globally have come across issues like environmental standards, business ethics, workplace practices and labour issues, company values and health and safety considerations (Vancheswaran and Gautam, 2011; Jones, 1999). These changes in the environment allow them to innovate and develop themselves technologically and shift focus to CSR agenda, especially in emerging economies. These enterprises are already making an immense

contribution to the economy through employment and exports (Srinivasan, 2010). Jamali *et al.*, (2009) titled them as the backbone of the economy for their contribution towards building productive capacity to foster innovation. Yet, the position of medium companies has been underrated and ignored in CSR research. Most of CSR research is associated with large corporations (Balabanis *et al.*, 1998; Unerman, 2000; Chapple and Moon, 2005; Dawkins and Lewis, 2003; Gamerschlag *et al.*, 2011) and research in SMEs engagement in CSR has recently emerged (Jenkins, 2004; Murillo and Lozano, 2006). For long, small and medium enterprises are clubbed together loosely for CSR research with no clear distinction on the CSR practices of medium enterprises. The literary work of Lamberti and Noci (2012), Preuss and Perschke (2010) and Murillo and Lozano (2006) highlight that CSR activities of medium manufacturing enterprises poses a different challenge.

Medium-sized businesses are under considerable pressure to reform and strengthen stakeholder-related practises responsibly and profitably (Waddock and Graves, 1997). This pressure is primarily coming from primary stakeholders such as operators, workers, consumers, retailers, and secondary stakeholders such as non-governmental organisations, activists, communities, and governments demanding greater social and environmental responsibilities. The third source of pressure is the advent of global principles and standards that determine the expected level of corporate accountability and reporting economic, social, and environmental performance (Waddock *et al.*, 2002). As a result, enterprises have no alternative but to respond responsibly. Some conventional approaches to CSR are focused on the premise that large organisations' principles and methodologies can be extrapolated to medium-sized businesses, which are seen as a simplistic miniature version of large corporations (Tilley, 2000). Medium-sized businesses have several unique features and structural, socioeconomic, and functional characteristics that distinguish them from large enterprises (Baumann-Pauly *et al.*, 2013) and provide them with distinct capabilities (Aragón-Correa *et al.*, 2008). Welsh and White (1981) concluded that medium-sized businesses face extreme financial capital limits, a lack of skilled labour, and a short-term management perspective enforced by a dynamic competitive environment, which separates them from larger counterparts and necessitates specific management practices. The social responsibility strategy is proposed as a feasible alternative for medium-sized businesses to stay sustainable (Porter and Kramer, 2006). The prior literature indicates that, in contrast to large corporations, the practises undertaken by smaller corporations are casual, non-bureaucratic, and

random (Fisher *et al.*, 2009), promoting flexible and personal interactions with external agents (Spence, 2007). As a result, incorporating CSR for these enterprises is based on honesty, trust, and integrity with their stakeholders, which are critical to achieving a competitive advantage (Judge and Douglas, 1998). As a result, businesses have no alternative but to respond responsibly. While the philosophy of corporate social responsibility has changed significantly over the last few decades, but it is still evolving. Medium-sized businesses recognise the value of CSR, but there are so many questions regarding its intent and execution. These enterprises are still seeking information on effectively implementing CSR and assessing the degree of their engagement in social and responsible activities. Even though researchers, academics, and professionals have focused on the concept of Effective Corporate Social Responsibility, evidence on its assessment remains scarce and inconclusive. The concerns remain unclear on how medium-sized businesses handle socially conscious behaviour regularly. The fundamental issue here is that there is no consistent and specific concept of Corporate Social Responsibility that can be used to evaluate corporate practices.

1.5 Purpose and Significance of Study

Medium enterprises are the backbone of a healthy economy in India as, on average, they account for 60 per cent of total manufacturing employment, 40 per cent of National Income (Beck *et al.*, 2008) and are closely linked to the local community in developing countries. They follow an informal approach to CSR (Jenkins, 2004; Baumann-Pauly *et al.*, 2013) due to high constraints of resources and capabilities. Yet, they have received relatively less attention in the broad research agenda pertaining to CSR, especially in developing countries (Harris *et al.*, 2009; Jamali *et al.*, 2017). Within this context of firm-level analysis, it is important to understand the grounded understanding of CSR practices of medium manufacturing enterprises and explore the factors that lead to the effectiveness of CSR implementation. Thus, the current research was conducted within medium manufacturing enterprises in National Capital Region, India. The study focuses on the current state of CSR, factors for effective implementation and barriers to CSR in medium manufacturing enterprises.

1.6 Organisation of Thesis

The remaining chapters of the thesis are organised as under:

Chapter 2: Review of Literature – Development of analytical framework based on the extensive literature on the theme of Corporate Social Responsibility in Medium Enterprises, Barriers to Corporate Social Responsibility Implementation and Effectiveness of Corporate Social Responsibility.

Chapter 3: Research Methodology – defines the research design for the current study and data collection process. The data is collected using a questionnaire from medium manufacturing companies in the national capital region. The chapter also defines and explains the research procedure of selecting respondents from selected enterprises and discusses reliability, validity, and statistical analysis through appropriate statistical tools.

Chapter 4: Corporate Social Responsibility Practice of Medium Enterprises – The chapter critically examined the current trends of CSR practice of medium enterprises and factors responsible for effective CSR implementation within the Delhi-NCR.

Chapter 5: Barriers to Corporate Social Responsibility Implementation – The chapter discusses barriers to CSR implementation in medium manufacturing enterprises in Delhi-NCR, and these barriers are further prioritised based on their importance to these enterprises.

Chapter 6: Corporate Social Responsibility Index – The chapter presented the construction of the Corporate Social Responsibility Index to analyse the effectiveness of CSR implementation in medium manufacturing enterprises.

Chapter 7: Conclusion and Recommendation – The chapter concluded the research and gives recommendations for management practices. The chapter also highlighted the scope of future research and the limitation of the research.

Chapter 2 Review of literature

2.1 Background

The current chapter reviews recent studies on corporate social responsibility and related topics to understand the current state of CSR in medium enterprises and identify factors influencing CSR activities. Such a review helps the researcher identify research gaps discussed at the end of the chapter. Based on the research gap, a framework for enhancing the effectiveness of CSR in medium-sized enterprises has been created. The literature has been reviewed in the following group:

- (i) Corporate Social Responsibility in Medium Enterprises
- (ii) Barriers to Corporate Social Responsibility Implementation
- (iii) Effectiveness of Corporate Social Responsibility

The literature was accessed from popular electronic databases such as Google Scholar, Emerald, Science Direct, Springer, Wiley Online and Sage. A number of keywords were used to access the literature from books and peer-reviewed journals in the domain. Keywords were identified and constructed into the search string. A preliminary search using these keywords was performed to identify other keywords for the main search. The list of keywords related to CSR includes “corporate social responsibility”, “sustainability”, “social and environmental performance”, “corporate social performance and responsible behaviour”. The list of keywords related to MSMEs includes “micro, small and medium enterprises”, “medium enterprises and CSR”, and “CSR in MSMEs”. The literature was filtered by analysing the titles of the articles and then analysing the abstracts. Studies thus reviewed have been grouped as:

2.2 Corporate Social Responsibility in Medium Enterprises

CSR is a term that refers to a firm's charitable commitment to a healthier community, mainly a safer environment (European Commission, 2001). The concept of CSR was initially introduced by Bowen (1953) in book “Social Responsibilities of Businessmen” and a few years later Heald (1957) made a similar observation through “Management’s responsibility to society”. Both Bowen and Heald realized that the concept of CSR started with Christian doctrine of stewardship (Abend, 2016). There after the concept has been defined by different philosophers (Dahlsrud, 2008). While

there is no widely agreed definition of CSR, in general, it involves actions for the development of society through the adoption of responsible strategies that includes social services and environmentally friendly organisational culture (Murmura *et al.*, 2017; Hasan and Habib, 2017; Bondy *et al.*, 2012). The literature has identified varied reasons for undertaking CSR that are explored in the seminal work of various authors (Laudal, 2011; Jenkins, 2004; Murillo and Lozano, 2006; Jamali *et al.*, 2017). The reason for undertaking CSR is the potential positive impact on profit (Murillo and Lozano, 2006; Garay and Font, 2012), competitive advantage (Donaldson and Preston, 1995), enhancing corporate image (Porter and Kramer 2006; Branco and Rodrigues 2006). The extent and intensity of CSR vary across countries, regions and organisations (Benedict, 2007; Vogel, 2005; Gallén and Peraita, 2018), and the focus of these research findings were developed countries. The attention towards CSR has increased in developing countries (Belal and Momin, 2009; Baughn *et al.*, 2007; Chapple and Moon, 2005; Sharma, 2016; Arevalo and Aravind, 2011; Azmat and Ha, 2013; Yasir *et al.*, 2021). Previous work on social responsibility suggests business environment such as political, economic and technological may impede CSR implementation (Gerson, 2007; Matten, 2006), and western approaches may not be applicable in developing countries due to differences in cultural, economic and political conditions (Ewing and Windisch, 2007; Baughn *et al.*, 2007).

The growing concern about CSR worldwide is making firms demonstrate their social concern and create shared value (Stoian and Gilman, 2017). Enterprises with CSR orientation can help them attain holistic and all-inclusive organisational culture by inculcating progressive, high performance and innovative organisation. The demonstration of social concern can generate capabilities to survive in a competitive, complex and dynamic environment by focusing on stakeholders' expectations (Solano *et al.*, 2016).

Due to their contribution to the nation's economy, the demand for responsible conduct is no longer limited to large corporations and multinationals but also small and medium enterprises (Lepoutre and Heene, 2006; Murillo and Lozano, 2006; Santos, 2011). Largely, academic participation in CSR has been confined to large corporations, mostly multinational corporations (Lamberti and Noci, 2012). Research on small and medium enterprises engagement in CSR has recently started to emerge (Morsing and Perrini, 2009; Fassin, 2008). The previous work on CSR implementation has been undertaken in developed economies including Denmark, Hungary, Greece, UK, Germany

and the USA (Metaxas and Tsavdaridou, 2010; Castka *et al.*, 2004, Chen and Bouvain, 2009) and is being established in developing economies like India and Cameroon (Gautam and Singh, 2010; Demuijnck and Ngnodjom, 2013 Ward *et al.*, 2007; Boubakary and Moskolai, 2016). Since there is limited availability of theoretical and methodological literature on CSR application in developing countries (Graafland and Smid, 2019; Arevalo and Aravind, 2011), it must be researched further.

Medium enterprises differ from large counterparts in terms of turnover, investment in assets, market share, number of employees and ownership structures (Curran and Blackburn, 2001). These enterprises' operations are dependent on limited access to resources, an informal structure, and processes, and they are deeply rooted in society (Fassin, 2008; Jenkins, 2009; Russo and Perrini, 2010). To establish CSR framework for medium enterprises, it is essential and desirable to become familiar with the peculiarities of medium enterprises. The characteristics exhibited by medium enterprises make it inappropriate for them to adopt the same framework adopted by large enterprises to implement CSR strategy (Lamberti and Noci, 2012). The characteristics of medium enterprises highlighted in literature are flexible (Dex and Scheibl, 2001), informally managed (Coyte, Ricceri and Guthrie, 2012), minor distinction between owner and management (Russo and Tencati, 2009; Preuss and Perschke, 2010), a less systematic method of CSR communication (Perrini *et al.*, 2007; Spence and Lozano, 2000; Fassin, 2008; Preuss and Perschke, 2010; Vázquez-Carrasco and López-Pérez, 2013; Spence, 1999), poorly articulated implementation of socially responsible practices and procedures (Preuss and Perschke, 2010; Jenkins, 2006; Morsing and Perrini, 2009) and dependent on individual decision maker (Sherer, 2003) indicating the trait of personalization and reflecting the value of owners in their behaviour (Carr, 2003; Leptoure and Heene, 2006). The owners and managers are multi-tasking (Choi, Kim and Yang, 2018), making these enterprises capable of adopting a fast-changing global market environment (Prasanna *et al.*, 2019). Also, there is pressure on them to reform and improve stakeholder-related practices responsibly and profitably (Waddock and Graves, 1997). Another source of pressure is adherence to Global Standards like GRI, ISO-26000, which define the expected level of corporate responsibility and reporting economic, social, and environmental performance (Waddock *et al.*, 2002). Hence, these organisations have no choice but to respond responsibly.

CSR research on small and medium enterprises is more modest due to the less prominent individual social impact of these enterprises (Colovic *et al.*, 2019). The commitment of these enterprises to adopt and implement CSR is influenced by stakeholder theory (Jones, 1996) as they are more sensitive to the pressure of internal stakeholder groups (Lepoutre and Heene, 2006). These enterprises undertake the CSR to attain long term benefits like cost-effectiveness (Miras-Rodríguez *et al.*, 2015), developing a lasting relationship with stakeholders (Campbell, 2007; Maignan and Ralston, 2002; Campbell, 2006; Vancheswaran and Gautam, 2011), enhancing company's reputation (Govindasamy and Suresh, 2017; Selvi *et al.*, 2010; Agyemang and Ansong, 2017), achieving greater community consensus (Hemingway and Maclagan, 2004, Fisher *et al.*, 2009), promoting customer loyalty (Pérez and Del Bosque, 2015) and preventing reputation risk (Graafland, 2018; Margolis *et al.*, 2009).

CSR-based research on medium-sized businesses has discussed a number of themes, including drivers, motivation, and barriers to CSR implementation (Colucci *et al.*, 2020; Castka *et al.*, 2004; Murillo and Lozano, 2006; Santos, 2011; Sen and Cowley, 2013; Udayasankar, 2008; Worthington *et al.*, 2008), CSR practices (Castka *et al.*, 2004; Jenkins, 2006; Murillo and Lozano, 2006; Santos, 2011; Sen and Cowley, 2013; Nejati *et al.*, 2014; Puppim de Oliveira and Jabbour, 2017; Williamson *et al.*, 2006; Baumann-Pauly *et al.*, 2013; Russo and Perrini, 2010), firm size effect (Lepoutre and Heene, 2006; Russo and Perrini, 2010; Preuss and Perschke, 2010; Perrini, 2006), CSR communication (Nielson and Thomson, 2009; Parker *et al.*, 2015), CSR in the cluster (Battaglia *et al.*, 2010; Puppim de Oliveira and Jabbour, 2017; von Weltzien Høivik and Shankar, 2011) and CSR in the supply chain (Ayuso *et al.*, 2013; Ciliberti *et al.*, 2008; Fontana, 2017; Rahbek Pedersen, 2009). The theme of theoretical research underpinning is the social capital theory (Perrini, 2006; Sen and Cowley, 2013), stakeholder theory (Parker *et al.*, 2015; Sen and Cowley, 2013), strategic management theory (Avram and Kühne, 2008), resource-based theory (Preuss and Perschke, 2010), and diffusion of innovation theory is all relevant (Hsu and Cheng, 2012).

The above theoretical literary work of Waddock and Graves (1997) to Prasanna *et al.* (2019) the concept of CSR has evolved and have become macro in nature, entailing issues related to social and environmental concerns. The concept of CSR has seen an amalgamation of environmental management systems and activities of value creation to ensure sustainable community,

environmental and economic performance in future. The literature also brought forward that small and medium enterprises are grouped together for CSR research with limited distinction or focus on medium-sized enterprises' CSR practices. Though, the previous literary works (e.g. Lamberti and Noci, 2012; Preuss and Perschke, 2010; Murillo and Lozano, 2006; Lyons, Bartlett and McDonald, 2016) highlight that CSR activities of medium-sized manufacturing enterprises in developed countries. Thus, there is a need to explore the CSR practices of medium enterprises for the expansion of the limit of inquiry in the discipline in developing countries.

2.3 Barriers of Corporate Social Responsibility in Medium Enterprises

The current section presents the review of literature on barriers to CSR in the context to medium enterprises. Developing corporate policy is just the first step towards goal achievement, and achieving desired results requires policies' effective implementation. After the emergence of mandatory CSR through the companies act 2013, many large, small and medium enterprises are still reluctant to initiate CSR at any level (Yuen and Lim, 2016; Bennington and Minutolo, 2013). The challenges and barriers the organisation faces in implementing policy are referred to as "Implementation barriers" (Bach-Mortensen *et al.*, 2018; Orlitzky *et al.*, 2011). The barriers are interdependent, and understanding how the barriers are interconnected can help managers design an optimal solution to the problem (Goyal and Kumar, 2017). The challenges related to implementing CSR initiatives sustainably in small and medium enterprises have been explored to identify the potential barriers for medium enterprises in developing countries.

The barriers to a sustainable approach to CSR, in general, have been explored in the literature (Dearing, 2000). Carroll's CSR Pyramid (1991), identified many factors that influence the CSR implementation in the organisation. Despite his work's relevance, it was criticised for prioritising economic responsibility (Key, 1999; Heugens and Oosterhout, 2008), which correspond to Friedman (1970) controversial editorial "Social Responsibility of business is to increase its profit". In line with the work of Carroll (1991), Arevalo and Aravind (2011) examined the CSR performance of Indian companies participating in the UN Global Compact (UNGC). The study catered to a limited number of participants at UNGC, and the practices of non-participants are ignored. One of the most prominent factors that affect CSR implementation is economic conditions (Campbell, 2007; Lerner and Fryxell, 1988) and maximisation of shareholder value (Arevalo and Aravind, 2011; Jones, 1996). In addition, limited availability of resources such as financial, human

and time-related and firm size are key influencers of CSR implementation (López-Gamero *et al.*, 2008; Muller and Kolk, 2010; Gamerschlag *et al.*, 2011). The literature has highlighted different perspectives for categorising CSR implementation barriers based on managers' understanding of CSR. Based on the organisation's stakeholder pressure, Bello and Kamanga (2020) classified barriers as internal and external. Internal barriers include a shortage of funds, a lack of information and understanding about CSR and government support, ambiguity in CSR regulation, a reluctance to collaborate with peers, and mismanagement of CSR offerings by communities are external (Baden *et al.*, 2009; Inyang, 2013). Agudo-Valiente *et al.* (2017) categorised barriers based on the classic and contemporary approach of CSR implementation as subjective barriers and objective barriers. Subjective CSR barriers are complex to define and associated with managers and owners' values and beliefs, such as lack of ethical integration, CSR as an image strategy, and lack of commitment to transparency. Objective CSR barriers are outcome-oriented and based on organisational accomplishments such as lack of resources, low institutional interest and challenging to interpret CSR.

CSR influencer is moral driven and profit driven (Zientara, 2017; Govindasamy and Suresh, 2017), whereas CSR influencer is categorised as explicit and implicit (Matten and Moon, 2008). Moral-driven influencers are related to morality, charity and honesty conditioned by moral beliefs and barriers whose recognition is not prepared by such faith (Agudo-Valiente *et al.*, 2017). Profit-driven influencers are related to undertaking CSR activities that would make a net contribution to profit due to managers' belief in earning money for owners and compliance with legislation (Greenfield, 2004). Managers holding such a view would tend to have less commitment towards CSR.

The barrier related to enterprises environmental culture is related to the philosophy, attitude and behaviour of these enterprises towards executing their business practices (Liu and Bai, 2014). In general, managers and the owners having a significant influence on decision making, and they may have an unfavourable attitude towards social responsibility (Fernández-Viñé *et al.*, 2010; Bradford and Fraser, 2008). The attitude is developed through different risk perception and risk aversion behaviour and the benefits of implementing social policies (Liu and Bai, 2014; Dekoninck *et al.*, 2016). The resistance to change among stakeholders develops a conventional approach towards business operations, which may constitute a major bottleneck (Besch, 2005). The culture of the

organisation also influenced the attitude of employees, i.e., environmentally conscious enterprises may motivate employees to be concerned about the environment, while the employees of the business who are reluctant to change may perceive green practices as an additional burden (Chan *et al.*, 2014; Oreg, 2003; Dan, 2018). Due to their size, lack of time and support, lack of financial resources, and lack of experience in CSR issues, enterprises face more serious barriers and challenges that prohibit them from engaging in active CSR participation (Ketola, 2009; Lepoutre and Heene, 2006; Avram and Kühne, 2008; Lincoln, 2017). Medium enterprises have limited access to capital because of the higher cost of intermediation, lack of realistic financial valuation procedures (Perez-Sanchez *et al.*, 2003). Also, enterprises believe that if the cost, resources, and time needed to implement CSR are high, it may lower the willingness to implement CSR (Hsu and Cheng, 2012). A lack of identifiable basic education on environmental issues among owner-manager profess a high level of environmental concern, and if it cannot be easily professionally acquired, then it leads to lower willingness to indulge in CSR (Hsu and Cheng, 2012; Perez-Sanchez *et al.*, 2003; Bevan and Yung, 2015). These barriers also posit high risk and is a great challenge to innovation at firm (Madrid-Guijarro *et al.*, 2009).

Lack of government support (incentivising through effective taxation policy, provision of training, CSR advice etc.) is considered a significant barrier in literature to uptake social responsibility in medium enterprises (Parker *et al.*, 2009). Medium enterprises may not go beyond environmental regulatory standards as market-based decision-making frames are not beyond compliance behaviour (Willianson *et al.*, 2006). Lack of concrete, coherent framework and strict regulatory environment often impedes SMEs consideration of integrating social responsibility (Lee *et al.*, 2012). Lincoln *et al.* (2016) argued efficient government support and non-governmental support (NGO) is a significant driver for CSR. Zhang *et al.* (2009) highlighted that lack of organized NGOs might create hindrance for those who possess a favourable attitude towards eco-friendly behaviour.

The state's regional infrastructure includes provisions for imparting training and knowledge regarding the latest policies and clarifying policy. A lack of such infrastructure creates a challenge for these organisations for policy implementation (Madrid-Guijarro *et al.*, 2009). Lack of knowledge and information about environmental practices is a significant barrier in implementing transparency for stakeholders (Faisal, 2010; Norris and O'Dwyer, 2004).

Furthermore, the amorphous nature of CSR definitions creates problems for a number of reasons. First, problems concerning the concept of a phenomenon profoundly hinder narrowing what to examine (Schulze and Gedajlovic, 2010). Second, the use of different theories limits comprehension of CSR's strategic implications (Sarkar and Searcy, 2016). Finally, the lack of agreement on CSR has made it difficult to formulate, enforce, and report on meaningful socially responsible practices and develop consistent strategies. These findings show that managers, in general, do not recognize the sense of urgency that occurs for resolving significant environmental problems, which could lead to a lack of motivation to solve environmental issues. Lack of eco-literacy among managers and customers and ignorance of their own environmental impact are barriers to undertaking environmental issues (Seidel *et al.*, 2009). Also, lack of eco-literacy limits the organisational efforts towards community and need assessment in strategic planning (Yeung, 2018).

The financial burden and economic impact of CSR practice like monitoring and reporting environmental data can be complex or may be expensive as compiling and submitting the data to authorities in a specific format requires expertise that is sought from external consultants (OECD, 2010). Even the dilemma of involving full-time employees in CSR activities may prove costly to medium enterprises. Many medium enterprises do not implement CSR as they cannot see perceived market demand higher than implementation cost, thus considering it a financial burden (Morsing and Perrini, 2009; von Weltzien Høivik and Shankar, 2011). Thus, the cost of social responsibility practices is difficult to control, economic turbulence, i.e., financial uncertainty faced by the firm and access to financial resources, are significant barriers to resources (Agudo-Valiente *et al.*, 2017; Lin and Hsu, 2018; Breitbarth *et al.*, 2009).

Whether internal or external, stakeholders play a crucial role in CSR involvement and are core to business interests. External CSR practices are classified according to the needs of corporate partners, suppliers, consumers, and the local community. On the other hand, internal CSR is classified according to human resources, health and safety, and adaptation to change when accounting for management environmental effects and natural resources (Lee *et al.*, 2012). The pressure of external stakeholders makes the organisation more adoptive towards sustainable practices (Tomažević *et al.*, 2017). Stakeholders losing interest in responsible practices for instance, the low willingness of the supplier to involve in CSR (Baden *et al.*, 2009) and low interest

by customers to involve in CSR (Ciliberti *et al.*, 2008) may affect the responsible practices. Thus, stakeholders possess various level of power, having different interest and their influence on the organisation depends on the power they have and interest over the issues at hand (Rosso *et al.*, 2014).

Benchmarking is a process of controlling performance through standards and indicators (Székely and Knirsch, 2005), and a lack of benchmarking standards in CSR practices for medium enterprises act as a barrier to implement and innovate in social responsibility (Martínez *et al.*, 2015). The development of CSR learnings with an opportunity to benchmark would help them prioritize different CSR activities (Jenkins, 2006). Continuous benchmarking in social responsibility shall improve the process towards parity and achieve a higher performance level through “Best in class” practice (Joyner and Raiborn, 2005; Faisal, 2010; Coady *et al.*, 2013). On the other hand, other studies have stressed the applied side of CSR management and implementation, believing that CSR principles can only be realised by the management and implementation processes (Jonker & de Witte, 2006a, 2006b; Lindgreen *et al.*, 2009). As a result, the gap in CSR implementation barriers in medium-sized enterprises needs further investigation.

Table 2-1 Barriers to CSR Implementation for Medium Enterprises

Element No.	CSR Barriers	References
1	Lack of knowledge and expertise	Madsen and Ulhøi (1996); Shirodkar, Beddewela and Richter (2018); Puppim de Oliveira and Jabbour, (2017); Mzembe, Downs and Meaton (2016).
2	Low willingness of internal Stakeholders in participating and contributing to CSR activities	Kusyk and Lozano (2007)
3	Limited Resources for delivering CSR program	Yuen and Lim (2016); Kusyk and Lozano (2007)
4	Unable to decide best social use of CSR fund	Pai (2018); Mascarenhas (2018); Sundar (2017)
5	Access to Finance	Cheng, Ioannou and Serafeim (2014); Fitjar (2011); Jenkins (2006); Turyakira (2017); Agyemang and Ansong (2017)
6	Company's internal value system or Culture	Laudal (2011); Yuen and Lim (2016); Shen, Govindan and Shankar (2015)
7	Lack of Top Management Commitment	Wilms, Hardcastle and Zell (1994); Chin, Hambrick and Treviño (2013);

		Arevalo and Aravind (2011); Shen, Govindan and Shankar (2015)
8	Lack of effective strategic planning for CSR	Alotaibi, Edum-Fotwe and Price (2019); Faisal (2010)
9	Absence of significant benefits for CSR implementation to enterprise	Cochran and Wood (1984); Janssen and Vanhamme (2015); Lee, Mak and Pang (2012); Yoon and Chung (2018); Wang, Reimsbach and Braam (2018)
10	Poor supplier and distributor commitment	Kumar, Palaniappan, Kannan and Shankar (2014); Villena, and Gioia (2020)
11	Low Negotiating power with customers / Customers' low willingness to pay for CSR	Yuen and Lim (2016); Shen, Govindan and Shankar (2015)
12	Low involvement of external stakeholders	Kusyk and Lozano (2007)
13	Societal cynicism for CSR as promotional activity	Kuokkanen and Sun (2016); Jahdi and Acikdilli (2009)
14	Corrupt regulatory authorities	Hasan, (2016); Hossain <i>et al.</i> , (2016);
15	Lack of customer awareness	Shen, Govindan and Shankar (2015)
16	CSR implementation is too complex / Insufficient Information and infrastructure	Jamali and Abdallah (2012); Gupta <i>et al.</i> , 2017); Bhardwaj (2016); Maon <i>et al.</i> , (2017)
17	Absence of Organisational reward for employees for doing CSR	Montabon <i>et al.</i> , (2016); Law <i>et al.</i> , (2017); Cantor <i>et al.</i> , (2012); Bhattacharya <i>et al.</i> , 2008
18	Less availability of organized NGOs / Lack of External Partner for CSR	Poret (2014); Faisal (2010); Husted (2003)
19	Lack of benchmarking standards for CSR performances	Yuen and Lim (2016); Shen, Govindan and Shankar (2015)

2.4 Effective Implementation of Corporate Social Responsibility

Term CSR essentially deals with the philanthropic and ethical nature of activities contributing to community development (Geva, 2008). Managers understand, appreciate and entrench CSR as a part of organisational strategy in developed nations like Australia (Raar, 2015; Moyeen and Courvisanos, 2012), United Kingdom (Rodgers, 2010; Castka *et al.*, 2004) and Europe (Coppa and Sriramesh, 2013; Martínez-Martínez *et al.*, 2017; Martinez-Conesa *et al.*, 2017). The enterprises integrating CSR as a core function remain strong and less susceptible to cost-cutting during the economic downturn (Husted and Allen, 2001; Ellis and Bastin, 2011) and make their social performance effective (Van Rekom *et al.*, 2013). These social efforts range from providing food

and health to the local community to controlling carbon emissions. Over the past decade, the researchers have attempted to identify the factors that make CSR implementation effective (Kurki *et al.*, 2006). Despite the increased literary attention to CSR in small and medium enterprises, its effectiveness is still inconclusive (Hou *et al.*, 2016). Thus, there is a need to investigate the issue further. Making CSR effective help in achieving the three dimensions of corporate sustainability popularly known as a triple bottom line consisting of environmental, economic and social dimension (Lackmann *et al.*, 2012). The effective implementation of CSR (ECSR) entails giving back to society by meeting responsibilities to different organisational stakeholders (Szczanowicz and Saniuk, 2014). ECSR may offer many advantages to enterprises, including risk control, brand differentiation, increased social reputation, and the opportunity to hire and retain employees (Raju, 2014). A company may decide to engage in CSR to attract and service the right future customers by fulfilling the requirements of environmental protection groups today. There are extensive studies in the West to audit CSR efforts; such studies to assess the efficacy of CSR have yet to be conducted in India.

2.4.1 Measurement of Effectiveness of Corporate Social Responsibility

In advance of discussion on ECSR it is important to note that responsible action is not entirely selfless not it is entirely selfish but apart from business motivation, values are what makes CSR effective (Narayan *et al.*, 2012). The ECSR strategy provides an opportunity to fundamentally strengthen the core business and contribute to society at the same time. Companies focusing on impact, efficiency and sustainability are more likely to gain varied benefits of CSR programs than those companies that practice for economic gain (Seifi and Crowther, 2018). As per the latest estimates from the National CSR Portal (csr.gov.in), in the financial year 2018-19, 2,49,902 companies had undertaken 30,619 CSR projects in India taking total CSR spending to Rs 18,653 crores which is an increase of 61.6 per cent in total spending from the financial year 2014-15. Given the amount of CSR spending, using a CSR mechanism to measure its effectiveness is critical.

The initial attention to the discussion on ECSR was given by Castka, Balzarova, Bamber and Sharp (2004) through their book “*Implementing Effective Corporate Social Responsibility and Corporate Governance Framework*”. Their work provided a framework for establishing, maintaining, improving and documenting a CSR and corporate governance (CG) framework through a process-

based management system to directionalise the organisational efforts towards meeting stakeholder's needs in UK companies. The framework has emphasised continuous attention to measurement and reconciliation of stakeholder's needs in the CSR-CG framework. Thereafter, the area has been further explored by various authors through Carroll's pyramid and construal level theory (Tugrul and Lee, 2018; Kim et al., 2011) and without a structured framework (e.g. Fish and Wood, 2017; Sharma and Tewari, 2017; Choi *et al.*, 2019). Lately, the dimension of ECSR has been explored in context to trusteeship theory by Mahatma Gandhi in developing country context in manufacturing SMEs (Dawar and Singh, 2020). It is observed from the literature that studies on ECSR have used indexes and factors to measure effectiveness. The review of the measurement of ECSR is presented below:

2.4.1.1 Effective CSR - Index based Studies

The indices have been established to assess the companies against the CSR framework like “*Jantzi Social Index, Dow Jones Sustainability index, S&P/TSX Renewable Energy and Clean Technology Index, FTSE4GOOD Index Series, Environmental Performance Index, KLD Global Sustainability Index, FTSE Johannesburg Stock Exchange Socially Responsible Index, Sao Paulo Stock Exchange Corporate Sustainability Index and Board Shareholder Confidence Index*”. These different indices measure a different aspect of the social performance of companies performing different CSR activities. These established indices measure the performance of large listed companies on social and environmental parameters. CSR fidelity index is the only index intended to measure the effectiveness of CSR implementation through qualitative aspects. Though, no formal index intends to measure the social and environmental performance of smaller enterprises. Various indices have been proposed in the literature to assess the effectiveness of CSR. These indices assessed CSR efficiency from the perspectives of both organisations and stakeholders. Developed economies in Europe were front runners to launch the index to measure social responsibility based on employment policies and working conditions (Nidasio, 2004). The literature provides a wide variety of measurements of the CSR index. Some of these measurements define ECSR through the perception of consumer (Alvarado-Herrera *et al.*, 2017), as a subject of human development (Lee, 2012), emphasizing on social and environmental disclosure (Lanis and Richardson, 2012), broader CSR practices based on macro participation (Gjøllberg, 2009), through a proxy with another index (Cho *et al.*, 2019) and CSR communication index using content analysis (Liao *et al.*, 2017). The ECSR index developed in the Indian context is the CSR

program effectiveness index focused on community happiness, company visibility, and company recognition (Pradhan and Puranik, 2014). Raju (2014) proposed two indices: the Community Satisfaction Index (CSI), which measures community satisfaction with CSR programmes, and the Relative Performance Index (RPI), which measures results in comparison to peers in the same society.

A summary of Indian CSR indices is presented in table 2-2. These indices help to assess the social performance of enterprises on a relative basis. Corporates also use the indices to assess their own social performance, for example, Infosys, an IT company, uses the “*Human Capital Education Index*” to assess the effectiveness of its education program. Zoysa and Takaoka (2019) have measured the CSR index using ISO-26000 to assess the extent of social performance of SMEs in Japan. The measurement of CSR performance through the index helps ascertain the true position of the organisation’s social performance. As the measurement scale is relative thus have limited application. The previous literature on CSR index has measured performance either through stakeholders’ response or through established standards for large companies. The contribution of medium companies has not been assessed. However, further research is necessary to understand the compelling factors of ECSR that lead to long-term sustainability, especially in medium manufacturing enterprises.

Table 2-2 CSR Indices Developed in India as per Literature

Author	Indexes	Measurement	Natures of Index	Industry/Sector
Pradhan and Puranik, 2014	CSR Program Effectiveness Index	<i>“Happiness of the Community, Recognition of the Company, Visibility of the Company in the Community”</i>	Qualitative	Power Sector
Raju, 2014	Community Satisfaction Index; Relative Performance Index	<i>“Satisfaction level of the community towards the services rendered by Company X under its CSR initiatives. Corporate actions acquiring increased visibility among peers working in same community”</i>	Qualitative	Power Sector

Aggarwal and Singh (2019)	Sustainability reporting Index	“Based on GRI G4 guidelines, UNGC Principles, ISO 26000, SA 8000, NVG by MCA, SEBI–BRR Framework and Companies Act, 2013”	Quantitative	Listed companies
Jain and Winner, (2016)	CSR/Sustainability information	“GRI reporting guidelines”	Quantitative	Economic times 500 list (2013)
Alvarado <i>et.al</i> (2017)	CSR Sacle (ConsPerScale)	“CSR scale (CSRConsPerScale) to measure the effectiveness of the CSR Program from Sustainable Development (SD) perspective from a consumer perspective.”	Qualitative	

2.4.1.2 Effective CSR – Factor-based Studies

Creating a shared value, i.e., value for self which creates value for society, is the idea that has made CSR appealing. The shared value created by small players has to be narrower, self-directed and effective only if the enterprise is in a position to capture a major portion of its value (Rangan, Chase and Karim, 2012). Rangan *et al.* (2012) presented a pragmatic vision of effective CSR by categorising activities into three domains: philanthropic activities, activities intended to improve the operational effectiveness throughout the value chain and activities that fundamentally changes the business eco-system. The organisation and enterprise are interested in determining the effectiveness of their initiative in achieving their goals.

Firms that successfully manage their resources create valuable, special, hard to imitate, and non-substitutable (Barney, 1991). It draws tangible and intangible benefits such as sustainable growth (Dyllick and Hockert, 2002; Kleine and Von Hauff, 2009), financial performance improvements (Hategan and Curea-Pitorac, 2017; Will and Hielscher, 2014), access to skilled human capital (Flammer, 2013), cost savings, and a rise in the innovation quotient (Szczanowicz and Saniuk, 2014). ECSR is utilising resources to accomplish the organisation's best performance. Companies who approach CSR strategically are well able to exploit their CSR operations for the advantage of both the company and the community (Vallaster *et al.*, 2012).

The earlier discussion on ECSR has attracted a variety of philosophies. Some of them are: keeping CSR to be viewed as passive and closer to the ideals of an organisation that flexes with its stakeholders (Sarbutts, 2003), by integrating CSR into the ISO framework (Castka, Balzarova, Bamber and Sharp, 2004), making part of total quality management (TQM) (McAdam and Leonard, 2003), communicating CSR practices (Birth *et al.*, 2008; Cole, 2017) and enforcing pro-environment behaviour (Williamson *et al.*, 2006). The summary of the review on ECSR is presented in table 2-3.

Table 2-3 Literature on Effectiveness of Corporate Social Responsibility Implementation

Sr.no	Author	Definition of ECSR	Variables
1	Al Mubarak (2020)	“Firms that interact with society through internal and external CSR activities need to promote such activities”	Collective sense includes human approaches of perception, which are sight, hearing, taste, touch and smell.
2	Jaiyeoba <i>et al.</i> (2018)	“Firm’s activity is to maximize and create value for all the stakeholders”	Investment development, human development, poverty reduction and environmental development
3	Chebet and Muturi (2018)	“Formulating strategies to ensure effective corporate social Responsibility to enhance organisational performance.”	Philanthropic activities, ethical activities, economic activities, legal activities
4	Krisnawati <i>et al.</i> (2018)	“CSR can be made effective by involvement with Community & compliance with regulations and regularly assessing the CSR activities through feedback evaluation.”	Community and Regulations Output of CSR CSR planning, organizing, executing and controlling
5	Tugrul and Lee (2018)	“Build consumer trust, encourage followers to engage, participate, and become active”	Message goal frame and message orientation frame
6	Fish and Wood (2017)	“A strategic business focus supporting shared value to achieve the outcomes from Strategic Integration of competitive advantage and responsive differentiation to meet social contract through Effective Corporate Social Responsibility”	Strategic Business Focus, Competitive advantage, CSR Shared Value, Organisational core values, Talent and mindset

7	Adeneye and Ahmed (2015)	“Shareholders wealth is maximized through effective corporate social responsibility practices”	CSR and Company Financial Performance through Return On Capital Employed, Market Book Value and Firm Size
8	Sharma and Tewari (2017)	“HR leadership and Employee involvement are central to the effective institutionalization of CSR.”	Organisational Culture, Corporate Capability, Perception towards CSR Activities and Perceived Corporate Performance
9	Nwoke (2017)	“CSR contribution to Social and Economic Development. Effective CSR is the social responsibility obligation that contributes to sustainable development”	Ideological, Practical and Political Barrier
10	Collier and Esteban (2007)	“The effective delivery of corporate social and environmental responsibility initiatives are dependent on employee responsiveness”	Employee involvement, Employee commitment to towards organisational justice and fairness and priority of Top Management
11	VLACHOS <i>et al.</i> (2017)	“The effectiveness of CSR has linkage with employee motivation”	CSR casual attribution, Employee advocacy, Manager’s organisational tenure
12	Batool <i>et al.</i> (2016)	“Adapting to CSR practices is helping companies keep hold of their customers, who are much more aware and knowledgeable, regarding their rights and responsibilities toward the environment”	CSR Practices, CSR Practices Rating, CSR Effectiveness
13	Kim <i>et al.</i> (2011)	“Philanthropic activities of CSR dimensions contribute positively towards effectiveness”	Who, What and for Whom
14	Rim and Song (2013)	“Communication of CSR practices at different platform can make CSR effective”	Prior corporate reputation; Corporate blog responsiveness; Interaction between previous reputation and blog responsiveness
15	Murray and Vogel (1997)	“CSR effectiveness is related to addressing the Stakeholder expectations”	The occupational setting, Voting behaviour, Political and Social behaviour, Media habits

The factors that lead to effectiveness of social responsibility are discussed below:

2.4.1.2.1 Environmental Regulations and CSR

The environmental aspect of CSR research is an important pillar underpinning the business contribution towards sustainable development (Williamson *et al.*, 2006; Rangan *et al.*, 2012; Daptardar, 2012). The literature has emphasised the environmental aspect of CSR for manufacturing enterprises (Javeed *et al.*, 2021; Yang *et al.*, 2019; Goyal and Kumar, 2017; Szczanowicz and Saniuk, 2014; Dickson and Chang, 2015; Ahmad and Krishnan, 2017; Boiral *et al.*, 2014). The attributes of good environmental behaviour are a concern for environmental exposure (Florida and Davidson, 2001; Morrow and Rondinelli, 2002; Dolsak and Prakash, 2016; Cetindamar, 2007), government legislation (Dummett, 2006; Clemens and Douglas, 2006; Shah, 2011), stakeholder pressure (Kuk *et al.*, 2005; Liesen *et al.*, 2015) and seeking social approval (Suchman, 1995). The adoption of pro-environment policies like recycling, energy conservation, waste management system, environmental audit and implementing environmental management system (EMS) enhance the reputation of enterprises globally (Mazurkiewicz, 2004). According to the literature, medium-sized businesses can successfully pursue environmental responsibility by continuous learning (Steward and Gapp, 2014). A successful CSR-based business model can be accomplished by assessing the social and environmental impacts and communicating the future community benefits that can be provided to the community (Slack, 2012). Thus, adhering to environmental regulations directly affects the organisation's life and CSR policy (Williamson *et al.*, 2006).

2.4.1.2.2 Integration of CSR into Corporate Policy

CSR is no longer an optional activity. The government of India has made it mandatory for large scale firms. However, the firms which are not required to undertake the same by policy does it as brand insurance (Aljarah and Ibrahim, 2020). The management, convinced of CSR's intrinsic value and strategic nature, integrate it into its culture, strategy, and everyday operations (Chandler and Werther, 2013; Gelbmann, 2010). The ultimate aim is to develop managers and executives to serve as public trustees and to strike a balance between corporate resources and good causes. Corporate controversies involving large corporations such as Enron in the international setting and Satyam in the Indian context have generated a need for businesses to behave themselves so that their presence is legal, morally rational, and genuine (Rassindrsen and Hans, 2015). It is possible to do

this by incorporating CSR into all aspects of the enterprise and making it a part of its strategy. Based on the literature review, CSR is no longer an alternative for medium enterprises but rather a critical component of a long-term growth plan (Policies & Practices, 2012). The International Integrated Reporting Framework has stressed the importance of connecting the firm's policy and CSR in order to provide good governance and results for long-term and short-term value creation. In the present era, organisations are pledging to international bodies such as the UNGC, ILO, IOSD, and the European Commission to demonstrate global citizenship in the areas of labour and human rights, environmental protection, and sustainable growth (Wharton, 2012), and this can be accomplished by incorporating CSR into daily operations (Murphy, 2019).

2.4.1.2.3 Priority of Board

The social risk of doing business has made enterprises converge their reputation and responsible actions (Rana and Majumdar, 2015). Most industries are undergoing a transition due to limited resources, climate change, and a polluted environment (Hu and Cheng, 2013). It has drawn the attention of the Board of Directors to CSR, i.e. moral responsibilities, sustainability, licence to operate, and prestige, and carefully building on it leads to a competitive advantage for the company (Porter and Kramer, 2006). In recent years, CSR has gained a strategic advantage in the eyes of the Board, resulting in widespread corporate participation in various CSR activities such as environmentally friendly practises, supporting social causes, workplace diversity, pursuing shared value initiatives, supporting the community, financing employees' education, and encouraging ethical training practises (Maignan and Ferrel, 2000; Silverstein *et al.*, 2018). As a result, the Board of Directors and CEOs are paying more attention to CSR and establishing it as a formal structure within the enterprise (Crespin, 2012). The top management involvement and review at regular intervals shall send positive signals to their employees and consider it an essential part (Ranjekar, 2017). The involvement and review by top management at regular intervals shall send a positive signal to their employees and consider it an essential part of operations (Ranjekar, 2017).

2.4.1.2.4 Stakeholder Involvement

The word "stakeholder" applies to any group of the business relationship, including organisations and communities that may influence or are influenced by the enterprise (Parmar *et al.*, 2010; Andriof and Waddock, 2017). The organisation's sustainability is unimaginable without their support, so social responsibility programmes should be tailored to their engagement (Freeman,

1984). Stakeholder theory is built on planning, organisation behaviour, organisational philosophy, and CSR to provide an interconnected social responsibility paradigm (Freeman and McVea, 2001). Freeman and Velamuri (2006) have also added “Company Stakeholder Responsibility” to CSR to expand on previous developments. Fisher *et al.* (2009) argued to combine employees and stakeholders toward a shared vision of the medium enterprise for CSR model that achieves social and organisational goals. Engaging stakeholders in corporate responsibility is critical to the ECSR and its reporting (Carroll, 1991; Russo and Perrini, 2010; Buallay *et al.*, 2020; Heismann, 2014; Greenstone, 2014; Beekun and Badawi, 2005; Belal and Roberts, 2010). Ramus and Steger (2000) emphasised the role of employees in the design of environmental policy in order to ensure a successful CSR programme. The organisation also must design an ECSR policy to keep employees motivated.

2.4.1.2.5 Responsible Leadership

Effective leadership is critical in integrating socially responsible activities into the organisation's operations (Adam, 2013; Tian *et al.*, 2015; Waldman and Siegel, 2008). The management team is responsible for enacting positive changes that will create socially responsible organisations (Székely and Knirsch, 2005). These executives are responsible to stakeholders, and their responsibilities relate to social and environmental impacts on organisations (Wade, 2006; Evans and Sawyer, 2010). As a result, responsible leadership is a multifaceted response to evolving ethical, socioeconomic, and environmental issues (Pless and Maak, 2011). Cameron (2011), on the other hand, has expanded the concept by incorporating the dimension of "goodness" in all aspects and connecting it with "Virtuous Leadership," which aims to maximise wealth formation and values for all stakeholders by building trust and commitment with them (Caldwell *et al.*, 2002; Caldwell *et al.*, 2008; Hernandez, 2008). Responsible leadership is not limited to ethical behaviour (Brown and Trevio, 2006); however, due to stakeholder pressure, they take an active role in implementing triple bottom line, i.e., social, environmental, and economic pressure (Pless, 2007; Maak, 2007). It has a profound effect on ethical business practises in large and medium enterprises since it incorporates leadership and social responsibility (Waldman, 2011). (Hansen, 2008).

2.4.1.2.6 Partnering for CSR

The organisations have recognised the value of a collaborative model in bolstering their CSR initiatives. Finding the best partner is critical for the CSR plan for value addition (Sung and Lee,

2016; Erdiaw-Kwasie, 2018; Álvarez-González *et al.*, 2017; Hadi and Udin, 2021; Poret, 2019), and the necessary measures must be taken to ensure the project's real value formation. The partnership model between corporate organisations and non-profit organisations (NPO) was designed to generate expertise to establish a voluntary code of conduct to contribute to sustainable development (Arya and Salk, 2006). Working in collaboration with the government and civil society, core business policy is aligned with the diverse social, environmental and economic landscape (Hohnen and Potts, 2007). Over time, large and medium-sized organisations have recognised the importance of non-profit collaboration. It has been a core catalyst for NPOs in achieving their overall goal (Álvarez-González *et al.*, 2017). Hindustan Unilever Ltd Project Shakti, which promotes women's empowerment through self-help groups. Non-profit collaborations with peers are a well-established approach used by many industry organisations as part of their overall CSR programme (Mutch and Aitken, 2009). Despite the fact that major organisations practice, little consideration has been devoted to investigating ECSR.

2.4.1.2.7 CSR Communication

Communication technology advancements have made it easier to monitor, discuss, and report on business processes (Hohnen and Potts, 2007). Communication has created ways to strengthen interaction and collaborations in the field of CSR. Communication of CSR practises aids in the development of favourable brand and product impressions (Chernev and Blair, 2015), strategic advantage (Porter and Kramer, 2006), and satisfying stakeholder expectations (Podnar and Golob, 2007; Brunton *et al.*, 2017; Lim and Greenwood, 2017). CSR communication is an important component of the strategic approach to communication, which is focused around the premise that firms can develop a strong brand by incorporating a formal and constructive strategic communication practice within their enterprises, setting the stage for “the development and retaining of favourable reputations and connections with key stakeholders” (Cornelissen, 2004). The social culture has a strong influence and distinguishes CSR communication indicators (Kim and Feguson, 2018). Thus, a crucial component of CSR communication is to facilitate dialogue with consumers and stakeholders to communicate about the organisation and gain feedback about the larger context of CSR activities (Araujo and Kollat, 2018). As a result, management must expand its vision by emphasising the development and maintenance of partnerships related to social responsibility (Kent and Taylor, 1998; Taylor *et al.*, 2001). Furthermore, little is understood about the actual outcome of ECSR communication.

2.5 Research Gap

The issues of making CSR implementation effective were initially proposed by Castka, Bamber and Sharp (2004) based on the continuous improvement in the corporate governance framework of the corporation. Since then, the topic has been explored by various authors in the context of measuring the effectiveness of CSR program (Alvarado-Herrera *et al.*, 2017), involvement of various stakeholders (Jaiyeoba *et al.*, 2018; Krisnawati *et al.*, 2018; Tugrul and Lee, 2018; Sharma and Tewari, 2017; Collier and Esteban, 2007), improving organisational performance (Chebet and Muturi, 2018), contribution to sustainable development (Nwoke, 2017) and emphasising on philanthropic nature of CSR (Kim *et al.*, 2011). Most of these studies focus on the ECSR activities in large corporations. However, very few studies have focused on measuring ECSR, focusing on enterprises other than large corporations. The current study aims to fill this gap in the literature by attempting to measure the ECSR in the context of medium enterprises.

The extensive literature review reveals a certain gap in CSR literature which are as follows:

- There is limited studies evaluating factors of Effectiveness of CSR implementation
- There are limited studies that focused on the CSR practices of medium enterprises, and there is no study in the Indian context.
- There is an absence of a structured approach to measuring CSR implementation effectiveness in the Indian context.
- There is limited literature to ascertain the barriers to CSR implementation at medium enterprises.

2.6 Rationale for Study

The literature on CSR focusing on social and environmental concerns has mostly emphasised the activities of major corporations (Perrini *et al.*, 2007), with only a small amount of literature focusing specifically on medium firms. However, there is growing interest in studies examining CSR activities in small and medium-sized businesses (Aşçgil, 2007; Santos, 2011; Pastrana and Sriramesh, 2014). Furthermore, measuring the effectiveness of CSR activities is an unexplored field of CSR research. As a result, the current study aims to assess effectiveness, examine factors that contribute to effective CSR implementation at medium manufacturing enterprises in India, and elaborate on CSR practices that these firms should implement to make their strategy more effective.

Chapter 3 Research Methodology

3.1 Background

The research gap discussed in the previous chapter in section 2.4 states that little is known about the ECSR in medium enterprises in the Indian context. Thus, the current study attempts to measure the ECSR in medium-sized firms in Delhi-NCR. The current chapter aims to provide a detailed outline of research methodology through a detailed discussion of the research objectives, variables, and area and population of study, the research instrument, and the appropriate statistical tool.

3.2 Conceptual Framework

CSR is a growing concept, and the current study attempts to establish the framework in the Indian context. It is an important aspect of corporate governance that seeks to ensure a balance between the social benefiting goals of stakeholders, both internal and external, and the corporate objective of maximising profit (Fatma *et al.*, 2016; Waddock *et al.*, 2002; Aguilera *et al.*, 2007). Developing an effective CSR strategy will help the firm succeed and strengthen the wider community in which it operates. However, implementing effective CSR initiatives does not necessarily ensure progress, as poorly executed and inadequately run CSR initiatives can be detrimental for an organisation and also prevent it from reaping the benefits of such initiatives. Prof Pavel Castka gave the initial framework of effective CSR in his book “*Implementing Effective Corporate Social Responsibility and Corporate Governance*”. Later the concept was further elaborated by Morimoto *et al.* (2005) to bring theory into practice. Castka *et al.* (2004) proposed the model based on continuous improvement on corporate governance framework and is intended to cater to large corporations. Hence, the same model cannot be applied to medium enterprises which are already resource-scarce. Thus, there is a need for a model that caters to the need and requirements of medium enterprises. According to the literature Environmental Regulations, CSR Integration into Corporate Policy, Board Priority, Stakeholder Involvement, Responsible Leadership, CSR Partnering, and CSR Communication are important CSR management approaches for measuring the effectiveness of CSR implementation. However, this issue has received limited academic attention. These factors act as determinants and increase the social impact of the firm that help them develop capabilities that are helpful in long-term successful implementation of CSR initiatives.

The proposed framework for effective CSR as follows:

$$ECSR = \alpha + \beta_1 ER + \beta_2 CP + \beta_3 PB + \beta_4 SI + \beta_5 RL + \beta_6 PC + \beta_7 CC + e$$

ECSR – Effective CSR implementation

SI - Stakeholder Involvement

ER - Environmental Regulations

RL - Responsible Leadership

CP - Integration of CSR in to Corporate Policy

PC - Partnering for CSR

PB - Priority of Board

CC - Communication of CSR

Table 3-1 Variables in the Study

Variables	Meaning
Environmental Regulations	The environmental regulations organisation adopt as a part of their practices.
Integration of CSR in to Corporate Policy	Ingraining CSR within the company policies
Stakeholder Involvement	Capability to develop strategic engagement with a diverse range of stakeholders
Priority of Board	Prioritizing CSR as a formal structure
Partnering for CSR	Practices related CSR oriented partnership
Responsible Leadership	Practices related to responsible orientation of managers
Communication of CSR	Practices related to communicating CSR activities

Thus, the current model of effective CSR explores the factors that lead to successful CSR implementation.

The enterprises are accountable for their actions on the environment, customers, workforce, society, and other stakeholders in society. According to V. Kasturi Rangan of Harvard Business School, “*Of all the enterprises involved in CSR, most of them are not effective*”. Thus, enterprises

must audit their activities in order to achieve to attain ECSR program. It can be considered as a critical medium to assess the efficacy of CSR. While Pradhan and Puranik (2014) attempted to establish a CSR programme effectiveness index (CPEI), Raju (2014) recommended the Community Satisfaction Index (CSI) and Relative Performance Index (RPI) to assess the effectiveness of CSR restricted to large companies. As a result, no index can be used to evaluate the effectiveness of CSR operations for medium-sized manufacturing firms. The current study fills in this gap by assessing corporate social performance and the stages of CSR development in enterprises. Thus, the framework suggested incorporates an organisation's intention and concern for corporate social responsibility, allowing for measuring the extent of social performance. Apart from addressing a key challenge of measurement of social responsibility of business, this framework would focus on the capabilities that organisations should develop to sustain the social responsibility of the business.

The intent, i.e., the reason for engaging in CSR practises, and the extent, i.e., the degree to which these activities are operational, have been used to characterise participation in social responsibility. The framework to evaluate it is identified from Carroll (1991) "*Pyramid of Corporate Social Responsibility*". The framework can accommodate all the activities and areas of performance related to CSR involvement. The framework's focus is the *champion domain* that integrates the intention of an organisation whereby it has a strong concern for society.

Mapping Corporate Social Involvement of Medium Enterprises

The central focus of the current investigation is the champion domain of socially responsible activities, which has been designed based on two dimensions. The first is the depth of intervention, and the second is the focus of intervention. The depth of intervention, which refers to the goal and intention of the operations. A thorough literature review reveals that organisations have responsible behaviour because of these three reasons: they see a long-term benefit in being responsible, they want to abide by the prevailing law, and they have a genuine concern for society (Buhmann, 2006). Responsible behaviour is generally driven by economic motive, legal motive, ethical and philanthropic concern. Understanding an organisation's motivation for becoming responsible is critical since it can determine the long-term sustainability of these programmes. Enterprises motivated by a genuine concern for the community will effectively carry out these practices and reap the rewards of a positive reputation, improved financial results, and the potential

to recruit skilled workers. The second is the intervention's emphasis, which relates to the activities' operating capability. It examines the awareness of social concerns, enterprises engagement and dedication to these issues, and finally, the intensity of implementation, or, in other words, the degree to which these practices are institutionalised. The focus of intervention can also be defined as assessing an organisation's level of responsibility, both individual and organisational. A fair and standardised criterion for assessing corporate participation will be included in the process suggested here. It would also suggest a method for comparing market practices to industries in terms of social relevance.

3.3 Research Objectives

Drawing on the inference-making and hypothesis-testing literatures from a practical perspective, five objectives are developed for the thesis, and they are described as follows:

Objective 1 - To study the current corporate social responsibility practices of medium-sized enterprises.

The Corporate Social Responsibility practices are identified from the literature, various reasons for undertaking CSR are elaborated and explored among medium manufacturing enterprises in National Capital Region in section 4.3.

Objective 2 - To explore the factors for effectiveness in CSR implementation.

The factors identified from the literature are statistically tested to determine what identifies effective CSR implementation for medium enterprises in Section 4.4.

Objective 3 – To investigate the barriers faced by medium-sized enterprises while implementing CSR.

The barriers in CSR implementation identified from literature are explored through the survey of medium manufacturing companies. Further, the barriers are prioritised based on their importance and analysed for managerial implications in section 5.2.

Objective 4 - To develop an index for measuring the effectiveness of CSR implementation

Corporate Social Responsibility Index is calculated to quantify their social responsibility practices on the basis of NVG guidelines and ISO26000 in section 6.2.

Objective 5 – To investigate if the effectiveness of CSR is influenced by location and type of firm i.e. domestic and international firms.

The calculated Corporate Social Responsibility Index is further tested for the geographical region of the firm and type of firm, i.e. domestic and international firms, in section 6.3.

3.4 Research Hypothesis

The research is aimed at the reasons that can assist medium manufacturing enterprises strengthen their CSR activities and lead to long-term sustainability. The following hypotheses were suggested and evaluated in the study after understanding Stakeholder engagement, Responsible Leadership, Priority of CSR at Board Level, Integration of CSR into Corporate Policy, Environmental Regulations, and Partnering for CSR.

H10: no significant relation between Supporting Environmental regulations and Corporate Social Responsibility.

H11: significant relation between Supporting Environmental regulations and Corporate Social Responsibility.

H20: no significant relation between Integration of CSR into Corporate Policy and Corporate Social Responsibility.

H21: significant relation between Integration of CSR into Corporate Policy and Corporate Social Responsibility.

H30: significant relation between Priority of Board of Directors and Corporate Social Responsibility.

H31: significant relation between Priority of Board of Directors and Corporate Social Responsibility.

H40: no significant relation between Stakeholder Involvement and Corporate Social Responsibility.

H41: significant relation between Stakeholder Involvement and Corporate Social Responsibility.

H50: no significant relation between Responsible Leadership and Corporate Social Responsibility.

H51: significant relation between Responsible Leadership and Corporate Social Responsibility.

H60: no significant relation between Partnering for CSR and Corporate Social Responsibility.

H61: significant relation between Partnering for CSR and Corporate Social Responsibility.

H70: significant relation between CSR communication and Corporate Social Responsibility.

H71: significant relation between CSR communication and Corporate Social Responsibility.

H80: no significant relation between Location and CSR Index.

H81: significant relation between Location and CSR index.

H90: no significant relation between type of firm and CSR index.

H91: significant relation between type of firm and CSR index.

3.5 Research Design

Both exploratory and descriptive research methods were used to achieve research objectives. This study aims to ascertain the current state of CSR practice in medium manufacturing enterprises and investigate the factors that influence the effective implementation of CSR initiatives in these enterprises. Since there is a dearth of information on CSR practises among medium manufacturing enterprises in the National Capital Region, the researcher has interviewed the official in charge of implementing CSR activities to understand the problem statement better. The preliminary questionnaire for the pilot study was developed using the information obtained from the literature review and interview. Based on the findings of the pilot study, a final questionnaire was developed. The information was obtained by sending a structured questionnaire to the heads of CSR committees in medium-sized manufacturing enterprises. Finally, using suitable statistical tests, data analysis was conducted to evaluate the research question. The population frame is limited to five regions in NCR i.e., Gurugram (Haryana), Faridabad (Haryana), Sonapat (Haryana), Ghaziabad (Uttar Pradesh) and Gautam Budh Nagar (Uttar Pradesh). Due to the availability of

adequate infrastructure, these industrial towns are the hub of major manufacturing companies near Capital, collectively making a significant contribution of more than \$60 billion towards GDP.

3.6 Census of Medium Manufacturing Enterprises

The current study is one of the few studies focusing on the CSR practices of medium manufacturing enterprises in the emerging country context in the new policy settings. The study is undertaken in a single country that reduces macro-economic diversity bias that may arise due to multi-country study (Bianchi & Saleh, 2020). The data is collected from medium manufacturing enterprises at Delhi-National Capital Region.

The rationale for selecting medium manufacturing enterprises is that despite their significant contribution to the economy, they had received the least attention in social and environmental research (Lepoutre and Heene, 2006; Fassin, 2008; Blombäck and Wigren, 2009; Szczanowicz and Saniuk, 2014). As per the annual report of the Ministry of MSME, Government of India, 31 per cent of total MSME are manufacturing concerns contributing 33 per cent of Gross Value of Output, 32 per cent of employment, and they are growing at an annual compound rate of 6.14 per cent. The government currently aims to boost the manufacturing sector's contribution to 25 per cent of Gross Domestic Product (GDP) through the Make in India initiative. Also, it is essential to understand the social and environmental behaviour of manufacturing enterprises as it is a building block for CSR research and a fundamental pillar underpinning the business contribution to sustainable development, making it an appropriate subject for examining whether manufacturing enterprises will adopt voluntary practices following business case argument.

The population frame is the medium manufacturing enterprises in Delhi & NCRs, i.e., the enterprises having investment in plant and machinery is more than 5 crores but less than 10 crores. There are 121 manufacturing units registered as medium enterprises under DC-MSME at five areas in the National Capital Region as per the Directorate of Industrial Commission Ministry of Small and Medium Enterprises (DIC-MSME) report 2012. The enterprises belong to Agro, Chemicals, Electrical machinery and transport equipment, Engineering, Leather-based, Machinery and Part, Metal-based (Steel Fab.), Paper & Paper products, Repairing & servicing, Rubber, Plastic and petro based, Transport Equipments & Parts, Wood/wooden based furniture and Woollen, silk & artificial Thread based clothes Industry. So far, limited and clustered attention has been given to medium companies in the literature. Thus, a dedicated census study is required to explore their

involvement in sustainable practices. For the current research related to CSR, sustainability and environment, only those enterprises are considered to undertake social responsibility in their business operations. Since most enterprises are private and limited information on CSR is available in public domain thus all companies are considered for further evaluation.

Table 3-2 Medium Manufacturing Companies District wise (in percentage)

Industry\Place	Faridabad	Sonepat	Gautam Budh Nagar	Ghaziabad	Gurugram
Agro	0	25	9	29	0
Chemical/chemical based	0	4	3	0	0
Electrical machinery and transport equipment	54	15	12	0	25
Engineering	17	8	18	29	75
Leather based	0	4	0	0	0
Machinery & Part except Electrical	0	0	21	0	0
Metal based (Steel Fab.)	8	11	0	14	0
Others	4	4	3	0	0
Paper & Paper products	4	4	3	0	0
Rubber, Plastic & petro based	4	8	15	14	0
Transport Equipment & Parts	0	0	6	0	0
Wood/wooden based furniture	0	6	3	0	0
Woolen, silk & artificial Thread based clothes	4	13	6	14	0

Source: DC-MSME

3.7 Questionnaire Development

For the data collection, studies on CSR have collected data from senior managers, owners and executives (Avram and Kühne, 2008; Williamson *et al.*, 2006; Awan *et al.*, 2019). Studies in other functional domains on sustainability and environment management such as product design, operations and supply chain have collected data from respondents directly or indirectly associated with social and environmental activities of the medium-sized enterprises. So, members of the CSR committees were selected as respondents for the survey. Data was collected from targetted medium enterprises in Haryana (Gurugram, Sonipat and Faridabad) and Uttar Pradesh (Ghaziabad and Gautam Budh Nagar) as two highly industrialized states in North India.

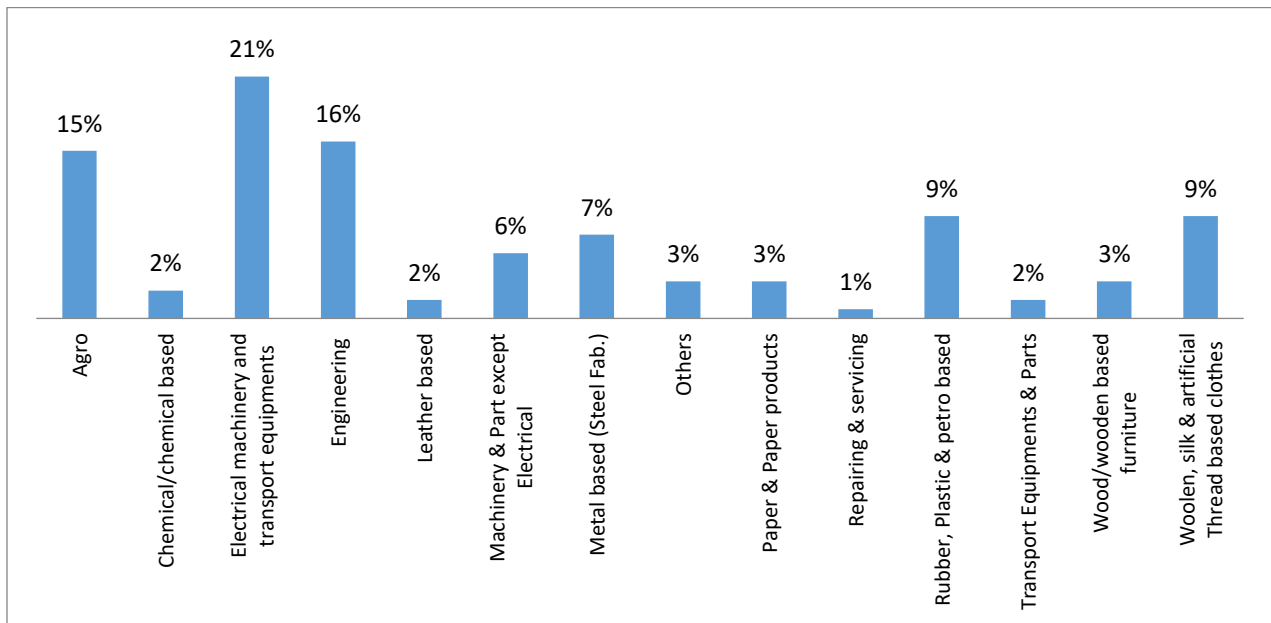


Figure 3-1 The Total number of Medium Manufacturing Companies as per Industry Group

For data collection, we used the key informant method, and we approached the medium enterprise's top management, as they are the most important people for providing strategic information, and asked for their confidential involvement in our study (Jantunen *et al.*, 2005; Thanos *et al.*, 2017). The survey participants were contacted by phone and encouraged to participate. They are told that their name and any information they provide will be kept purely confidential and used only for research purposes and that ethical data collection practices were being adopted. Individuals who agreed to participate in the survey were given a specific time

slot, and a telephonic data collection arrangement was made. Those who did not express interest after being approached for three times were excluded from the study. The pilot study included ten medium enterprises. Minor changes to the questionnaire were made for the final data collection process based on their responses. To increase the response rate, each organisation was contacted by phone before the survey was sent out. The research was carried out in Delhi and the National Capital Region of India. The data was collected between November 2016 and October 2018. The respondents were promised anonymity and that only aggregate results would be published.

3.7.1 Survey Questionnaire Design

The survey questionnaire was six pages in length and divided into four parts. The questionnaire began with a summary of the study, a request for information, and instructions for filling the questionnaire. The details of the sections are as follows:

Section I: sought general information about the medium manufacturing companies such as the age of the organisation, respondent level, industry categorization, no of employees etc. The respondents were asked to fill the information in the space provided against the questionnaire.

Section II: focused on the CSR policy of the organisations, its definition, driving factors, activities pursued in the previous year, the reason for not having a policy (if there were no policies), activities they are planning to pursue next year, reason for undertaking the above policy, stakeholder involved in designing CSR policy, questions on National voluntary guidelines and ISO 26000. The respondents were asked to indicate their responses by marking a tick mark against options applicable to them.

Section III: was based on getting the respondents' view about Stakeholder Involvement, Integration of CSR into Corporate Policy, Responsible Leadership, Priority of Board towards CSR, Environmental Regulation, Partnering for CSR, CSR Communication and Effectiveness of CSR implementation. The respondents had to indicate their response in the form of their level of agreement on a seven-point scale ranging from “Strongly Disagree” represented by “1”, “Neutral” represented by “4”, to “Strongly Agree” represented by “7”.

Section IV: examined CSR practices in medium manufacturing enterprises such as CSR communication to stakeholders, monitoring CSR activities, barriers faced during CSR implementation, measures to overcome barriers, ranking of variables important for CSR

implementation etc. The respondents were asked to mark the choices applied to them with a tick mark to indicate their responses.

3.7.2 Designing the Corporate Social Responsibility Index

The purpose of the index was to understand the policies, practices & mechanisms that the firm uses to involve social initiatives for the community as a stakeholder. The index was developed about National Voluntary Guidelines, 2009 and broad categories of ISO26000 (ISO, 2010). It was administered through the questionnaire to all medium manufacturing enterprises in the national capital region, and data on 50 items were collected. The questionnaire had a response rate of 63 per cent.

3.7.2.1 Development of Corporate Social Responsibility Index

To assess the effectiveness of CSR practices at medium enterprises, the development of scale was initially done through a qualitative research process that included a review of the literature followed by the construction of a survey instrument. This was followed by developing a Corporate Social Responsibility Index (CSI) to assess the Effectiveness of CSR implementation in medium manufacturing enterprises based on National Voluntary Guidelines, 2009 and broad categories of ISO26000. The index consists of 7 categories and 50 items. The question was listed in table no 3.3 below. In particular, the questions are designed to address CSR as business strategy, CSR planning, environmental activities, social activities, monitoring and involvement in CSR, reporting and policy deployment. All items in CSI are equally weighted, and such an approach may negate any subjectivity (Meek *et al.*, 1995; Cooke, 1991). CSI range from 0 to 50. Enterprises with better quality of environmental and social involvement have higher scores than those with poor involvement.

3.7.2.2 Variables of Index

The current research establishes an unweighted index based on the National Voluntary Guidelines for Corporate Social Responsibility by the Ministry of Corporate Affairs and ISO 26000. The index is calculated via information collected through questionnaires from medium manufacturing enterprises. The questions in the questionnaire are dichotomous and multiple-choice in nature to explore their CSR involvement.

Table 3-3 Items of CSI

A	Involvement of CSR in Business Strategy / Organisational Governance	Score
	1. Does the Enterprise identify social responsibility in the vision and mission statement?	1
	2. Is CSR considered part of the business strategy?	1
	3. Our Enterprise has a policy or code of conduct defining the responsibility and the role of the firm to society.	1
	4. Our Enterprise has a director, a committee and a department or unit responsible for CSR?	1
	5. Does the Enterprise have a system for implementing a code of ethics?	1
	6. Our Enterprise has conducted employee training on corporate ethics, prevention of corporate misconduct and corporate compliance?	1
B	Involvement in CSR Planning	
	1. Does the Enterprise have planned expenditure for CSR activities?	1
	2. Does the Enterprise have separate funds budgeted for CSR activities?	1
	3. Enterprise has performed CSR last year?	1
	4. Selection of practices for CSR Policy is based on:	
	4.1. Local Regional Requirements.	1
	4.2. Issues supported by Government?	1
	4.3. Considering sustainable development goals?	1
C	Involvement in Environmental Activities	
	1. Enterprise has environmental policy for efficient use resources?	1
	2. Our Enterprise has executed Environmental Management System?	1
	3. Our Enterprise has obtained environmental Awards and certification?	1
	4. Our Enterprise has taken initiatives for recycling and reducing emission from waste pollutants?	1
	5. Our Enterprise has invested in saving energy?	1
	6. Enterprise uses renewable sources of energy?	1
D	Involvement in Social Activities	
	1. Community Involvement	
	1.1. Community based investment (Infrastructure development)	1
	1.2. Community Development Project (Health Program)	1
	1.3. Community Development Programs (Education Programs)	1
	1.4. Humanitarian projects (Charitable Contribution)	1
	1.5. Family-specific Projects (Projects designed for families)	1
	1.6. Enterprise has supported voluntary CSR activities of employees	1
	1.7. Last 5 years Enterprise has accepted interns and trainees.	1
	1.8. Enterprise secures resources such as capital and labour locally	1
	2. Diversity and Labour Practices	
	2.1. Promote gender diversity in workforce	1
	2.2. Our Enterprise provides ongoing training to employees to improve their job-related skills.	1
	2.3. Our Enterprise employs disadvantaged and minority group.	1
	2.4. Our Enterprise provides training to disadvantaged and minority group.	1

	2.5.Our Enterprise supports employees’ savings schemes and their asset building efforts.	1
	2.6.Our Enterprise re-employs retired workers in part time or fixed-term contracts.	1
	2.7.Promotes work-life balance initiatives	1
	3. Health and Safety	1
	3.1.Our Enterprise provides employees with insurance (including industrial accidental, health insurance and pension).	1
	3.2.Our Enterprise has employee safety programs.	1
	3.3.Our Enterprise holds information on safety and fairness of our suppliers’ products.	
	4. Human Rights	1
	4.1.Our Enterprise has procurement guidelines based on CSR for selecting and contracting supplier	1
	4.2.Our Enterprise ensures that suppliers comply with relevant domestic and international laws.	1
	4.3.Our Enterprise has internal rules and policies to limit and prevent transaction with firms with anti-social behaviour?	
E	Monitoring, Evaluation and Involvement in CSR	
	1. CSR activities are regularly monitored and evaluated	1
	2. There is a separate committee responsible for monitoring CSR activities?	1
	3. Standard Mechanisms are used for monitoring and evaluation of CSR?	1
	4. Our Enterprise directly implements CSR	1
	5. Our organisation implement CSR in partnership along with other organisation	
	6. Our Enterprise involve in CSR through trusts and foundation.	
F	Reporting	
	1. Our Enterprise prepares a separate sustainability report	1
	2. Our Enterprise prepares an audited CSR report	1
	3. The details of CSR are communicated to all stakeholders	1
	4. CSR is a part of governance mandate.	1
G	Policy Deployment for CSR	
	1. Member of Professional body like CII, FICCI etc. / The Enterprise is a signatory member of International or National CSR initiatives such as the United Nations, Global Compact, Global Reporting initiative, CII, UNDP social code etc.	1
	Total	50

3.7.2.3 Assessing Corporate Social Responsibility Index

The researcher computed CSI on the above mentioned seven criteria, which ranged from 0 to 50. Mean was calculated for every response, and the following scale was developed to map their performance:

Beginner: 0.00 – 0.25; Intermediate: 0.25 – 0.50; Advanced: 0.50 – 0.75; Champion: 0.75 – 1.00; Firms with a score between 0.75 to 1.00 are Champion, indicating that their social responsibility is aligned with the core operations. Their motive for doing CSR is not just economic but also philanthropic. Firms with a high rating have better stakeholder relationships, whereas firms with a low score have limited social performance

3.7.3 Design of Survey Instrument for factor affecting Effective Corporate Social Responsibility

Item Generation: The first step in the questionnaire development is to generate specific items to meet the objectives of the study. The scale development procedure was guided by an extensive literature search that was conducted focusing on corporate social responsibility. Also, a random search was conducted from other sources such as environmental reports, consumer reports and textbooks etc. Thus, a pool of 115 items was generated, and a total of 60 items were retained after initial screening. This screening was based on authors' understanding of the CSR domain in the Indian scenario. The understanding of the author was developed based on the knowledge gained from research papers and business articles on CSR and allied areas.

Preliminary Measure Assessment through Pre-testing and Pilot Testing: Before data collection begins, pretesting and pilot testing are conducted to test the survey instrument and data collection procedure (Grimm, 2010). The objective is to ensure that the questions asked to match the information sought by the researcher and the responses provided by respondents. A seven-point scale was used to create a multi-item instrument. Until being used more extensively in the survey, this instrument was piloted and updated. The design and structure were carefully considered to ensure that it was appealing and clear, encouraging respondents to participate in the survey. The responses were to be given on a seven-point scale, with 1 denoting "Strongly Disagree" and 7 denoting "Strongly Agree." Face validity testing was used to assess the questionnaire initially. The appropriateness, sensibility, or relevance of items as they appear to the participant is referred to as face validity. At face value, it is an evaluation of whether the items seem to be measuring the construct for which the tool was designed. To address face validity issues, a pretest was performed

with 10 CSR committee members who were conveniently chosen from the population. None of the items received less than 10% of the total responses. The item-to-scale correlation coefficient was calculated on the items chosen to measure the concept. The best items were selected for each scale. Some items were dropped from the scales. De Vaus (2002) recommends a way to select the best items and is also a widely recognized approach to assessing the reliability of a scale "*To look at the consistency of a person's response on an item relative to other scale items*". (This is referred to as item-item correlations). This establishes an indicator of the scale's overall reliability. Cronbach's alpha coefficient is a metric that measures this. Its value could be in between 0 and 1. The scale is more reliable with the higher the number. Before a scale can be called reliable, its alpha value should be at least 0.7. The 26 items that were used in the final survey were retained as a result of this sequence of events.

Final Construct: The following section explicates the measures for each construct. Three items were used to measure Environmental regulation (Williamson *et al.*, 2006; Walls *et al.*, 2011); three items used to measure Integration of CSR into Corporate Policy (Fowler & Hope, 2007; Galbreath, 2009); three items are used to measure Priority of Board (Rangan *et al.*, 2012); three items were used to measure Stakeholder involvement (Miao *et al.*, 2012; Fineman & Clarke, 1996); four items are used to measure Responsible leadership (Voegtlin, 2011; Hung, 2011); four items are used to measure Partnering for CSR (Seitanidi, & Crane, 2009; Ağan *et al.*, 2016), and seven-item are used to measure CSR Communication and Reporting (Kim and Ferguson, 2019; Nielsen and Thomsen, 2009).

Table 3-4 Constructs from Literature

Sr.no	Construct	Author
1	Stakeholder Involvement	Hirai (2013); Collins (2013); Riordan and Fairbrass (2014); Fordham and Robinson (2018)
2	Responsible Leadership	Morimoto <i>et al.</i> , 2005; De Luque <i>et al.</i> , 2008; Jones <i>et al.</i> (2000); Szekely and Knirsch (2005)
3	Priority of CSR at Board level	Morimoto <i>et al.</i> , 2005; Jo and Harjoto (2011); Lindgreen, <i>et al.</i> (2009)

4	Integration of CSR in to Corporate Policy	Tiyagi and Gupta (2012), Rangan <i>et al.</i> , (2015); Collins (2013); Fowler and Hope, (2007); Morimoto <i>et al.</i> (2005); Arjaliès and Mundy (2013)
5	Partnering for CSR	Du <i>et. al.</i> , (2010); Hirai, (2013)
6	Communication of CSR	Hirai (2013); Collins (2013); Du <i>et al.</i> (2011)
7	Environmental Governance	Williamson <i>et al.</i> (2006); Walls <i>et al.</i> (2011)

3.8 Data Collection Design

Data from other sources that has already been obtained and is easily accessible is referred to as a secondary source. Such data is more readily accessible than primary data, and it can also be available while primary data is not available. Books, newspapers, magazines, bulletins, reports, and journals are common sources of this sort of information. Secondary data for this thesis was gathered by a thorough examination of the literature published in various books, magazines, journals, newspaper papers, and reports, both in electronic form and print versions. Also, appropriate search engines available over the Internet were utilised for the collection of the secondary data. For the purpose stated above, the researcher visited various libraries having rich literary resources. Some of them include- Central Library (Delhi Technological University), the Library of Indian Institute of Technology, Delhi and the Library of Delhi School of Economics- University of Delhi. Besides this, the online digital Library DELNET was also referred to from time to time. Various reports published by various organisations were also referred. Some of them are: Brief Industrial Profile of District, Government of India (2011), CII & PWC report (2013) and EY India Sustainability Report (2018).

Primary Data is the data that has not been previously published, i.e. the data is derived from a new or original research study and collected at the source. It is obtained directly from first-hand sources through surveys, observation or experimentation. For the study, primary data was collected through structured survey questionnaires from members of the CSR committee of medium manufacturing enterprises in NCR.

3.9 Period of Data Collection

The current study data collection took place over a two-year duration. The report has taken into account data and information that is valid before the year 2021.

3.10 Data Entry and Data Cleaning

The population represented by the CSR committee members from medium manufacturing enterprises operating in the National Capital Region responded to the questionnaires. Thus, as part of the data analysis, it was necessary to explore the respondents' and participating firms' profiles. The responses were reviewed for accuracy, outliers, and missing values. The entry of all the responses was checked individually for the number of cases, mean, standard deviation and minimum and maximum values. The missing value is shown by a mismatch in the number of observations (s). Exceptional mean and standard deviation values also indicated the presence of outliers (Barnett, 1994).

3.11 Assessment of Normality and Outlier

The conventional assumption in the measurement process, i.e., the data is normally distributed. High skewness or kurtosis in data is an indicator of non-normality, which has a random effect on specification or measurement (Hall and Wang, 2005), and this effect could occur due to the existence of outlier cases in the dataset. The objective of measuring normality is to explain the data's features and exclude outliers of extreme values to increase the accuracy of the results. The Mahalanobis distance is used to search for multivariate outliers (Tabachnick *et al.*, 2007; De Maesschalck, 2000; Hadi, 1992), and no outliers were found in the results. The results of the normality test are shown in Table 3.5 below.

Table 3-5 Test of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	Df	Sig.	Statistic	Df	Sig.
SI	.176	74	.000	.905	74	.000
RL	.182	74	.000	.917	74	.000
PB	.304	74	.000	.770	74	.000
EG	.183	74	.000	.925	74	.000
PC	.192	74	.000	.918	74	.000
CC	.158	74	.000	.941	74	.002
CP	.112	74	.023	.954	74	.009

From the above table, it is observed that $p < .05$ thus, it can be concluded that data is not from the population with normal distribution.

3.12 Evaluation of Common Method Bias

To prevent common method bias, the questionnaire was structured to ask for no personal or confidential information. While contacting the enterprises, the general purpose of the analysis was specified, and the research was not labelled as an examination of variables of effective CSR, as this might lead to intentionally overestimating the long-term success of these enterprises (Podsakoff *et al.*, 2003). It was also assured that the variables under investigation were presented on separate pages of the questionnaire so that respondents could not relate variables under investigation. To eliminate individual bias, we followed the protocol recommended by Elbanna and Child (2007) and had the same questionnaire filled out by the second executive for 10% of the participants. As a result, when the responses of the two managers are tested, there are no statistically meaningful differences. As a result, the responses are not affected by the perspectives of the participating managers. We also assured top management that their responses would be kept confidential, used only for research purposes, and no firm would be listed in any report resulting from the review of collected data (Miller *et al.*, 1997; Martn-Tapia *et al.*, 2010). Also, the data collection period was made long enough (of 8-10 months) without adding strict deadlines to the respondents to avoid rushed or short data collection periods that raise nonresponse bias. As a follow-up, the respondents were sent gentle reminders when appropriate, either by telephone or email or both. And, the items in the questionnaire were randomly arranged to minimise any response bias (Kwon and Suh, 2004).

3.13 Methodology for exploring the current state of Corporate Social Responsibility

Objective I

The current study focuses on the social responsibility practices of medium enterprises to highlight the actual development in CSR that medium enterprises experience. Previous studies on CSR have collected data from senior managers, owners and executives (Avram and Kühne, 2008; Williamson *et al.*, 2006; Awan *et al.*, 2019; Milczewski, 2016). Thus, to accomplish this task, the data on the CSR practices were collected through questionnaires from the members of the CSR committee in medium enterprises. The variables considered for the study are in the following table:

Table 3-6 Characteristic of Variables for Objective I

Variable Name	Nature of Variable	Tools for Analysis
Defining CSR	Categorical	Descriptive Statistics
CSR Activities	Categorical	Descriptive Statistics
Reason for undertaking CSR	Categorical	Descriptive Statistics

3.14 Methodology to exploring factors of Effective implementation of Corporate Social Responsibility - Objective II

The companies undertake CSR for being accountable for their activities that affect the community, environment and society in general. In the case of medium enterprises, the factors leading to effective CSR implementation are required to be explored due to little literature on the topic. Thus, the current study explored the factors that lead to effective CSR implementation in medium manufacturing enterprises in Delhi & NCR. The factors identified from the literature are intended to improve the overall quality of CSR practices and contribute towards sustainable development (Al Al Mubarak, 2020). The responses were collected through a questionnaire from the CSR committee at medium enterprises. The responses are collected for the variables mentioned in the following table:

Table 3-7 Characteristics of Variables in Objective II

Sr.no	Variables	Scale	Type
1	Stakeholder Involvement	Summated Rating Scale	Independent Variable
2	Responsible Leadership	Summated Rating Scale	Independent Variable
3	Priority of CSR at Board level	Summated Rating Scale	Independent Variable
4	Integration of CSR in to Corporate Policy	Summated Rating Scale	Independent Variable
5	Partnering for CSR	Summated Rating Scale	Independent Variable
6	Communication of CSR	Summated Rating Scale	Independent Variable
7	Environmental Governance	Summated Rating Scale	Independent Variable
8	Effective CSR	Summated Rating Scale	Dependent Variable

3.14.1 Technique for Analysis

The data collected through the questionnaire is entered into Microsoft Excel, and data is screened for possible errors related to coding and missing values. The PLS platform version 2.1 was further used for analysing the data. The various hypotheses have been tested using relevant statistical tools to increase the reliability and predictability of results. To investigate the reasons that contribute to the effective implementation of CSR initiatives in National Capital Region data is analysed through the multivariate technique of Structure Equation Modelling that is used in the study are discussed as under:

3.14.1.1 Structure Equation Modelling

To analyse the data and check the hypothesis, Structure Equation Modelling (SEM) was being used. SEM is a second-generation data analysis approach that provides correlation analysis, discriminant analysis, multiple regression, exploratory factor analysis, and variance analysis that first-generation data analysis techniques do not include (Bagozzi & Yi 2012). Exploratory factor analysis is a form of data reduction methodology that is mostly used for theory development. It attempts to understand the essence of the constructs that influence a set of responses. It is used to analyse and describe the interrelationships between several variables based on their shared underlying factors. The collected data were analysed using factor analysis to investigate the structure and reliability of the variables and structural equation modelling to test hypotheses. The results were then analysed using evidence from the literature. Since it incorporates factor analysis and hypothesis testing in the same method, SEM offers a more detailed analysis of the structural model (Gefen *et al.*, 2000). While applying SEM, there are two distinct approaches: the more commonly used covariance-based SEM (CB-SEM) using a maximum probability estimation technique, and the other is partial least square (PLS) SEM or variance-based SEM (Hair *et al.* 2011) using the ordinary least square regression-based process. The overall fit of an observable covariance matrix with the hypothesised model is the subject of CB-SEM (Gefen *et al.*, 2000; Byrne, 2010). This aspect limits CB-SEM in theory development analysis contexts.

On the other hand, PLS-SEM maximises the desired construct's R square value (Hair *et al.*, 2014). As a result, PLS-SEM is the best alternative technique for theory development (Gefen *et al.*, 2000). Despite its success, the strict assumptions about large sample size, model simplicity, data distribution, and construct structure limit CB-SEM implementation (Henseler *et al.* 2009; Gotz *et*

al. 2010). On the other hand, PLS does not align to rigid multivariate assumptions and is applicable to smaller sample size (Henseler *et al.*, 2009).

The PLS methodology has been widely used in a variety of business fields, including management, leadership, and finance (Sosik *et al.*, 2009; Gupta *et al.*, 2010; Hauschildt & Konradt 2012; Avkiran *et al.*, 2018; Aboelmaged, 2018). According to Hair *et al.* (2012), the total number of studies using PLS in management has risen between 1985 and 2010. The PLS technique has also been extensively used in small and medium enterprises CSR research (Gallardo-Vázquez and Sanchez-Hernandez, 2014; Gorondutse and Hilman, 2016; Khuong *et al.*, 2021; Bahta *et al.*, 2020).

Reasons for using PLS-SEM

PLS-SEM is a variance-based approach used in research analysis for many reasons: First, the conceptual model in the analysis uses formative constructs validated by literature, and PLS has no limitations in computing cause-effect relationship models that combine latent formative constructs (Henseler *et al.* 2009). Second, the study's theoretical and relational principles provide a wide variety of factors and metrics. Because of the complexity of the study, a model that accommodates several variables is needed, and PLS-SEM is proposed as the best data analysis tool (Hair *et al.*, 2016). Third, PLS-SEM performs well for modelling focused on a small population or observations (Sarstedt *et al.*, 2016; Rigdon, 2016; Ringle *et al.*, 2012).

3.15 Methodology of Barriers to Corporate Social Responsibility - Objective III

The barriers to effective CSR are not simply ideological in nature. It takes more than simply winning the war of ideas. The current research addresses the barriers to CSR that medium manufacturing enterprises face during implementation. The barriers identified from the literature were explored through the opinion of managers of medium-sized enterprises through the questionnaire. These barriers were then prioritised using the Interpretive Structural Modelling (ISM) methodology and expert opinion. Warfield's Interpretive Structural Modelling (ISM) is a well-established technique for defining relationships among particular variables that define a problem or question. The investigation included four experts, two from medium enterprises, one from Corporate Banking, and one from academics, all of whom had more than 17 years of experience in the industry. The barriers found in previous studies were examined for contextual relationships using ISM in order to create a conceptual model of these barriers. ISM is a relational

mathematics-based method that clarifies and turns ill-structured conceptual constructs about the system under analysis into a simple interconnected structured collection of system components (Warfield and Cardenas, 1994). The Stages in the ISM process for Identifying barriers were, analysing contextual interactions, constructing a hierarchical self-interaction matrix (SSIM), and eventually achieving a reachability matrix. These steps are as follows:

1. A pairwise comparison was executed to generate a structural self-interaction matrix (SSIM), which was then tested for transitivity. The interaction between different elements was dependent on four directions of two-factor relationships. The SSIM was then created based on the variables under consideration.
2. SSIM is used to construct a reachability matrix. After obtaining the reachability matrix for all of the parameters from the SSIM. It was tested for the transitivity rule, which states that if factor A is dependent on factor B and factor B is dependent on factor C, then factor A should be dependent on factor C. If the transitivity principle is not met, the SSIM is revised and carried out again before the reachability matrix satisfies the conditions of the transitivity rule.
3. A conical matrix or iteration is generated from the reachability matrix by rearranging the variables according to various levels. Reachability sets and antecedent sets were extracted from the final reachability matrix for each matrix. The reachability set consists of the factor and the other variables that it may influence, while the antecedent set consists of the factors themselves and the factors that may influence them. Following that, the intersection of these sets was calculated for all factors, and the levels of various factors were determined. The variables with the same reachability and intersection sets shared the top level of the ISM hierarchy. The top-level factors are those that would not lead the other factors in the hierarchy beyond their level. After identifying the top-level element, it was excluded from consideration. The same procedure was used to determine the variables in the next step. The procedure was repeated before each factor's degree was calculated. These levels assist in the construction of the digraph and the ISM model.
4. A digraph is drawn based on the preceding step, and transitivity connections are eliminated. The elements were graphically organised into levels, and the directed connections were drawn in accordance with the relationships depicted in the reachability matrix. By removing the transitive relationships one by one, a simplified representation of the original

digraph was obtained, which was not particularly important (Sushil, 2012). Only transitive relationships whose understanding was critical in the opinion of industry experts were kept.

5. The digraph is then converted into an ISM model by replacing the element nodes with statements and displaying them in their hierarchy.
6. The ISM model is evaluated for logical uncertainty and any possible changes are implemented.

The barriers are then categorised using the MICMAC diagram, which assists in determining the driving and dependent properties of CSR barriers. The barriers were then defined by converting the reachability matrix into a MICMAC diagram, which enabled us to assess the driving and dependent properties of CSR implementation barriers. A barrier with a higher dependency strength, in general, means that many other barriers should be addressed before this barrier can be eliminated. According to the classification used by previous researchers (Mandal and Deshmukh, 1994), the barriers are classified into four types: Autonomous variables with low driving and dependency forces, dependent variables with high driving power but low dependence power, driving variables with high driving power but low dependence power, and linkage variables with high driving and dependence powers.

3.16 Methodology to assess Effectiveness of Corporate Social Responsibility - Objective IV

The current study's primary goal is to evaluate the factors of effectiveness of CSR implementation in medium manufacturing enterprises. For this purpose, a *Corporate Social Responsibility Index* (CSI) is calculated to assess the relative score of their CSR involvement. The index aggregates different indicators into a single measure and is a valuable decision-making tool in social responsibility, sustainability, human resource development, human rights and education (Giambona and Vassallo, 2014). The index is an arithmetic tool without any statistical significance basis and is a useful measurement tool if constructed using a transparent process (Paredes-Gazquez *et al.*, 2016). The calculation of the index is presented in section 3.7.2

3.17 Methodology to assess if the effectiveness of CSR is influenced by location and origin of the firm – Objective V

The current objective is attained by exploring the impact of the location and origin of the firm on the CSR practices of medium manufacturing enterprises. The CSR practices of medium manufacturing enterprises are measured through CSI and are tested through the geographic

location of the firm in five regions in NCR, i.e., Gurugram (Haryana), Faridabad (Haryana), Sonapat (Haryana), Ghaziabad (Uttar Pradesh) and Gautam Budh Nagar (Uttar Pradesh) and origin, i.e. domestic or international. The variables mentioned in the table below are used to test the hypothesis as mentioned earlier.

Table 3-8 Variables for Objective V

Variable	Measurement	Nature	Type	Test
Environmental and Social Involvement Index (ESI)	National Voluntary Guidelines, 2009 and broad categories of ISO-26000	Continuous	Dependent Variable	
Location		Categorical	Independent Variable	One-way ANOVA
Firm Type		Categorical	Independent Variable	Independent Sample t-test

3.18 Demographic Profile of Respondents

The survey gathered cross-sectional data from managers on the CSR committees of Medium Manufacturing Enterprises in Delhi and the National Capital Region. Exploring the profile of respondents in participating enterprises is also an essential aspect of data analysis. The existing research collected information about CSR activities from medium-sized enterprises using a self-administered questionnaire, which was then analysed to validate the suggested hypothesis. While the demographic profile has no direct effect on the extent of research in this report, these facts include the magnitude of data source and essence of involvement in CSR related decisions in medium manufacturing enterprises. Studies on CSR also gathered data from senior management, owners, and executives (Avram and Kühne, 2008; Williamson *et al.*, 2006; Awan *et al.*, 2019). Studies in other functional fields of sustainability and environmental management, such as product design, operations, and supply chain management, have collected data from respondents personally or indirectly involved with the firms' social and environmental practices. As a result, members of the CSR committees were chosen as survey respondents. We have received a response from 74 enterprises, and their industry-wise profile is presented in figure 3-2 and tables 3-9 display the detailed profile of the respondents.

According to the respondent profile table above, most respondents who were members of the CSR committee of medium manufacturing enterprises in the national capital area were males, with a frequency of 94%. The age group of 31 to 40 years received 35% of the responses, followed by the age group of 21 to 30 years, which received 24% of the responses. The education qualification of majority of respondents were under graduate with 57 per cent frequency followed by other technical courses with 13 per cent frequency. The length of managerial experience indicates the credibility of managers in their domain. The majority of respondents had 11 to 15 years of work experience with 24 per cent frequency followed by 16 to 20 years with 22 per cent frequency. Most of the respondents in our survey have a duration of employment in the current firm is 6 to 10 years with 46 per cent frequency followed by 1 to 5 years with 26 per cent frequency.

Table 3-9 Profile of Respondent

Gender	Frequency (in percentage)
Male	94
Female	6
Total	100
Age Group (in Years)	
21-30	24
31-40	35
41-50	20
51-60	13
60 and above	7
Total	100
Educational Qualification	
Technical college course	13
Undergraduate Degree	57
Master's Degree	9
Others	20
Total	100
Length of Managerial Experience (in Years)	

1-5	7
6-10	20
11-15	24
16-20	22
21-25	15
26-30	9
30 and above	2
Total	100
Length of Employment in present firm (in Years)	
1-5	26
6-10	46
11-15	15
16-20	9
21 and above	4
Total	100

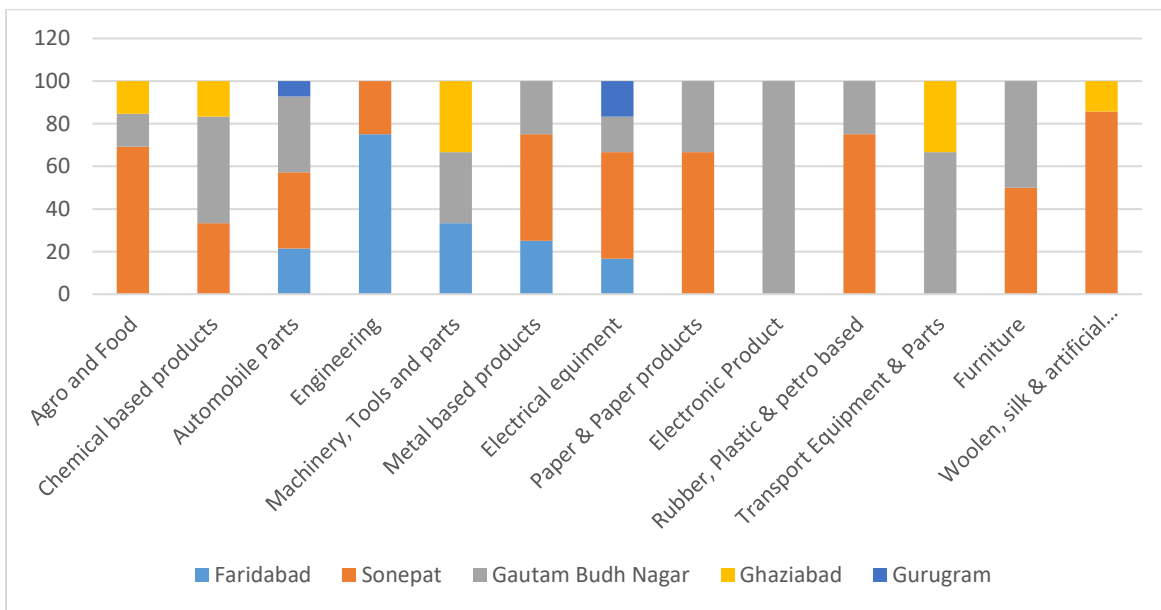


Figure 3-2 Product-wise Respondents from different region (in percentage)

3.19 Firm Profile

According to the directorate of the industrial commission ministry of micro, small, and medium enterprises, there were 121 medium manufacturing firms in the national capital area, and all were approached for the report.

Three firms deemed them ineligible because they did not meet any CSR requirements and were therefore disqualified from the population. The response rate for the current study is 63 per cent. The response rates in the case of previous similar studies are Graafland *et al.* (2003) is 20 per cent, Perrini *et al.* (2007) 53 per cent, Santos (2011) 12 per cent and Coppa and Sriramesh (2013) 16 per cent. The information was gathered using a 26-item standardised questionnaire designed to capture the corporate social responsibility activities of medium manufacturing enterprises in Delhi and NCR. The collected data were tabulated using Microsoft Excel 2019 edition. The firm profile participating in the study is shown in Table 3-10 below.

Table 3-10 Profile of Medium Manufacturing Enterprises

Age of organisation	Frequency (in percentage)
1-10	25
11-25	37
26-45	18
46-70	11
70 and above	9
Firm type	
International	24
Domestic	76
Training Programs Attended	
Frequently	70
Never	26
No such programs	4

According to the company profile, the majority of the companies involved in the study operate from 11 to 25 years with a frequency of 37%, followed by 1 to 10 years with a frequency of 25%.

According to the type of firm, 70% of enterprises are local, i.e., they perform 70% of their activities within their home country. Foreign firms, i.e., firms with operations or dealings outside of their home country, account for 30% of the total response. The majority of foreign companies are either export and import based or have significant stakes outside of India. With 70% frequency, the vast majority of businesses are training focused.

Chapter 4 Corporate Social Responsibility Practice of Medium Enterprises

4.1 Background

The chapter provides an overview of the current state of CSR practice of medium manufacturing enterprises in the National Capital Region. Along with the practices, we also report the factors that lead to effective CSR practices in Medium-sized enterprises. The hypothesis proposed in section 3.3 is tested based on data collected through questionnaires from medium manufacturing enterprises using appropriate statistical tools.

4.2 CSR Activities undertaken in India

The current chapter examines the CSR practice of medium-sized enterprises in the National Capital Region. In the previous two decades, various frameworks and guidelines developed helped the organisations inculcate CSR in to their corporate strategy. The NVG, GRI, and UNGC principles are widely accepted and followed by organisations that have enhanced their understanding of CSR (Weber *et al.*, 2014). The spirit of these guidelines is to drive corporate behaviour towards sustainability (Kumar and Prakash, 2019). In the same spirit, changes to corporate law were introduced, and the Companies Act, 2013, went into effect on April 1, 2014. The introduction of Section 135 of the Companies Act of 2013 and company compliance has resulted in a substantial rise in CSR over the last six years. Companies shall record CSR implementation information, funds committed and utilised destination and the development sector of CSR spending under the reporting guidelines. The current section describes Indian corporate CSR activities and highlights the significant areas of expenditure by geographical region and operation described in Section 135, Schedule VII of the Companies Act, 2013.

Year-wise CSR Spending and Compliance

Figure 4-1 presents the year-wise CSR spending of enterprises in India from the financial year 2014-15 to 2019-20. The data has been categorised as zero spendings, less than prescribed spending, prescribed spending, more than prescribed spending and the percentage of companies complying with CSR spending. The data for the graph is collected from the National CSR portal, and it can be analysed from figure 4-4 that in the financial year 2014-15, there were 60 per cent companies with spending zero amount on CSR activities that has decreased to 10 per cent in the

financial year 2019-20. In total, 90 per cent of companies comply with CSR spending as per the guidelines under section 135 of the companies act 2013 that is a good sign for the Indian economy.

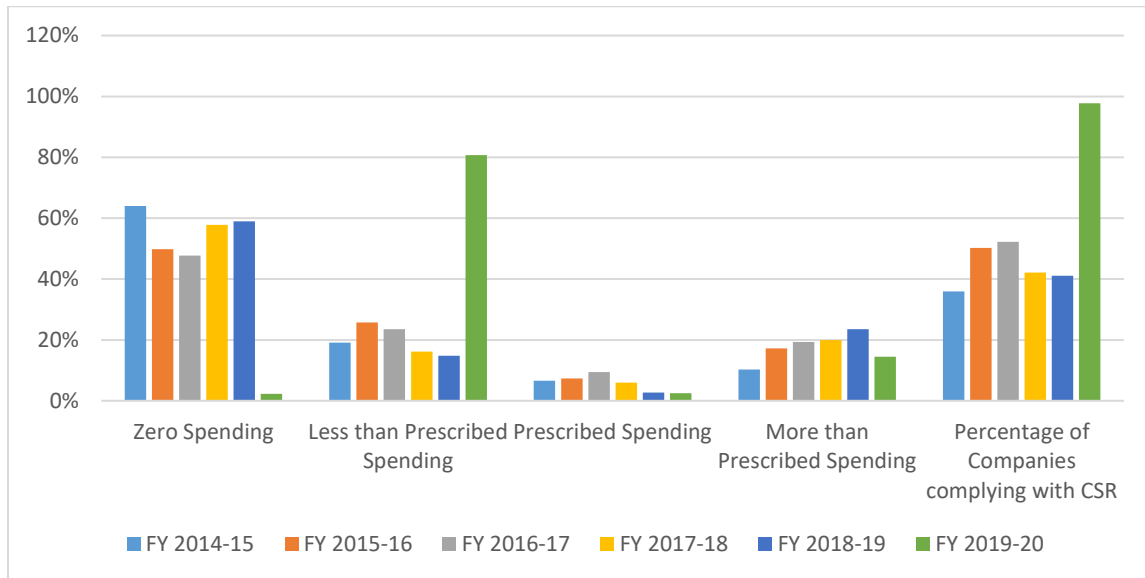


Figure 4-1 Year-wise CSR Spending and its Compliance by Indian Companies

4.3 Objective I – Current State of Corporate Social Responsibility Practices

To study the current state of Corporate Social Responsibility practices among respondents.

To explore the current state CSR practices at medium manufacturing companies at Delhi-NCR a survey was undertaken. The information regarding CSR practices was measured through multiple choice questions and was analysed through graphs and charts. The current state of CSR was analysed by:

- Identifying the issues associated with CSR policy.
- Identifying the extrinsic CSR activities undertaken by them
- Exploring reasons for undertaking CSR activities.

4.3.1 Investigating association of Corporate Social Responsibility

It is critical to examine how medium manufacturing firms interpret CSR in order to define their CSR activities. The respondent was provided with the keywords and was asked to choose those with which they associate their social strategy. The top four options chosen by respondents are

ethical practices, supporting government policy, reduce the impact on the environment and giving donations. Whereas profitability and publicity were the lesser associated characteristics of the CSR policy at medium enterprises. Figure 4-2 presents the response of medium companies for the association of their CSR policies in context to the age of the enterprises. It can be analysed that enterprises from age group 1 to 15 years associate ethical practices with their CSR policy, whereas enterprises established in the last two decades, prefer supporting government policy and reducing the impact on the environment. The older enterprises associate their CSR policy with giving donations. Overall, it can be analysed that those enterprises established during liberalisation are more oriented towards undertaking CSR as an activity rather than merely giving donations as part of their policy it may be due to the favourable exposure of the owner. As per the OCED Issue paper (Koirala, 2019), smaller firms contribute to inclusive growth by generating jobs and green growth through eco-innovation and eco-adoption. There has been enormous growth in these enterprises in the previous decade, making a contribution of 16 per cent in GDP in OECD economies (OECD, 2019).

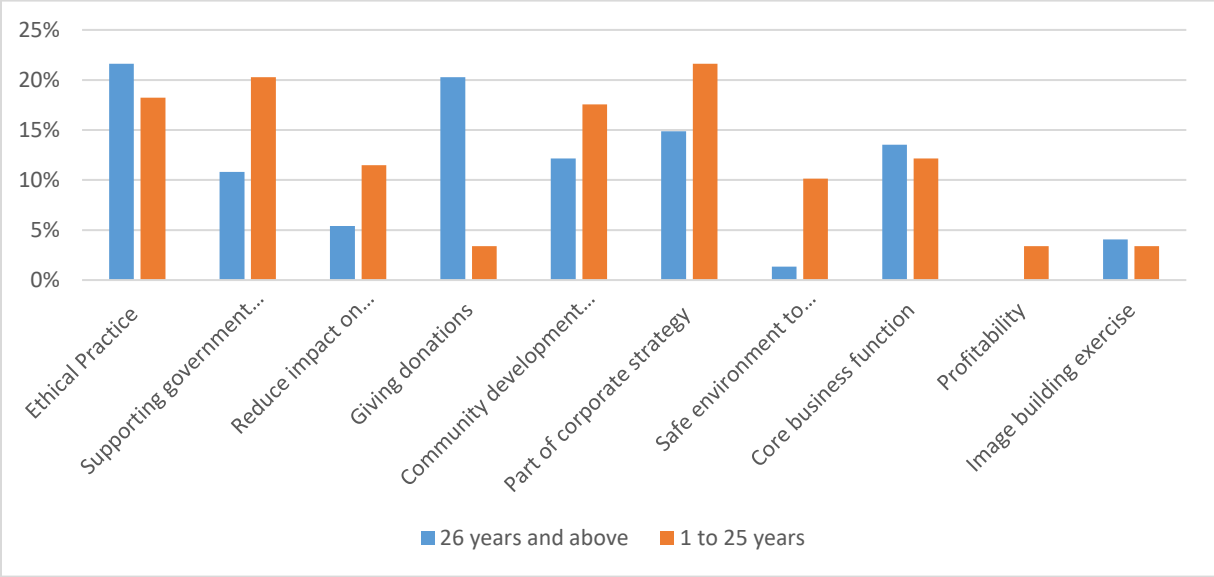


Figure 4-2 CSR Defined in the different age groups of firm

These efforts have enhanced their CSR orientation. CSR is a term used to describe an enterprise's attempts to benefit society by contributing funds to non-profits, adopting sustainable standards,

lowering carbon emissions, and enforcing environmentally responsible strategies in the workplace for medium-sized businesses. One of the prominent study “*CSR perception and behaviour of SMEs*” by UNIDO (Sachdeva and Panfil, 2008; UNIDO, 2002) highlighted that medium enterprises in India associate CSR with taking care of labour and community welfare programs. Based on our survey results, it can be analysed that medium companies have broadened the horizon of CSR in the last decade by including ethical and environmental practice and community development and employee welfare initiatives. This shows that social responsibility policy is evolving and becoming substantive in medium enterprises.

4.3.2 Investigating Corporate Social Responsibility activities undertaken by Respondents

The current section presents CSR activities undertaken as per development areas as defined in Section 135 of the companies act, 2013 and under schedule VII by medium manufacturing enterprises in the National Capital Region. From figure 4-3 we can analyse that majority of enterprises are directing their CSR activities in promotion of education and vocational training with 56 per cent frequency, environmental sustainability with 41 per cent frequency, spending on poverty and healthcare with 39 per cent frequency, investment on rural development projects with 11 per cent frequency, training to promote sports with 4 per cent frequency, spending on the protection of national heritage, benefit to armed forces and contribution to PM’s relief fund with 4 per cent frequency each.

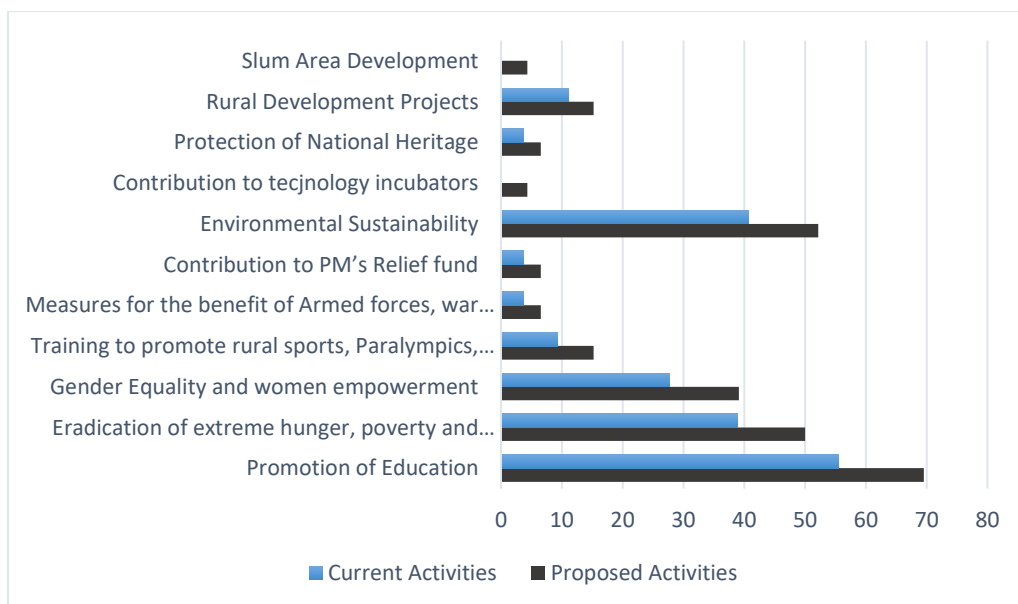


Figure 4-3 Current and Proposed CSR activities of Medium Companies

Majority medium companies are undertaking skills development programs through their own foundation or through partner NGO. Most of beneficiaries of CSR under education and skill development are under privileged section of population in local areas, women and drop-outs from school and college. Tree plantation and projects undertaken in Swachh Bharat Mission are popular activities under corporate sustainability in medium companies.

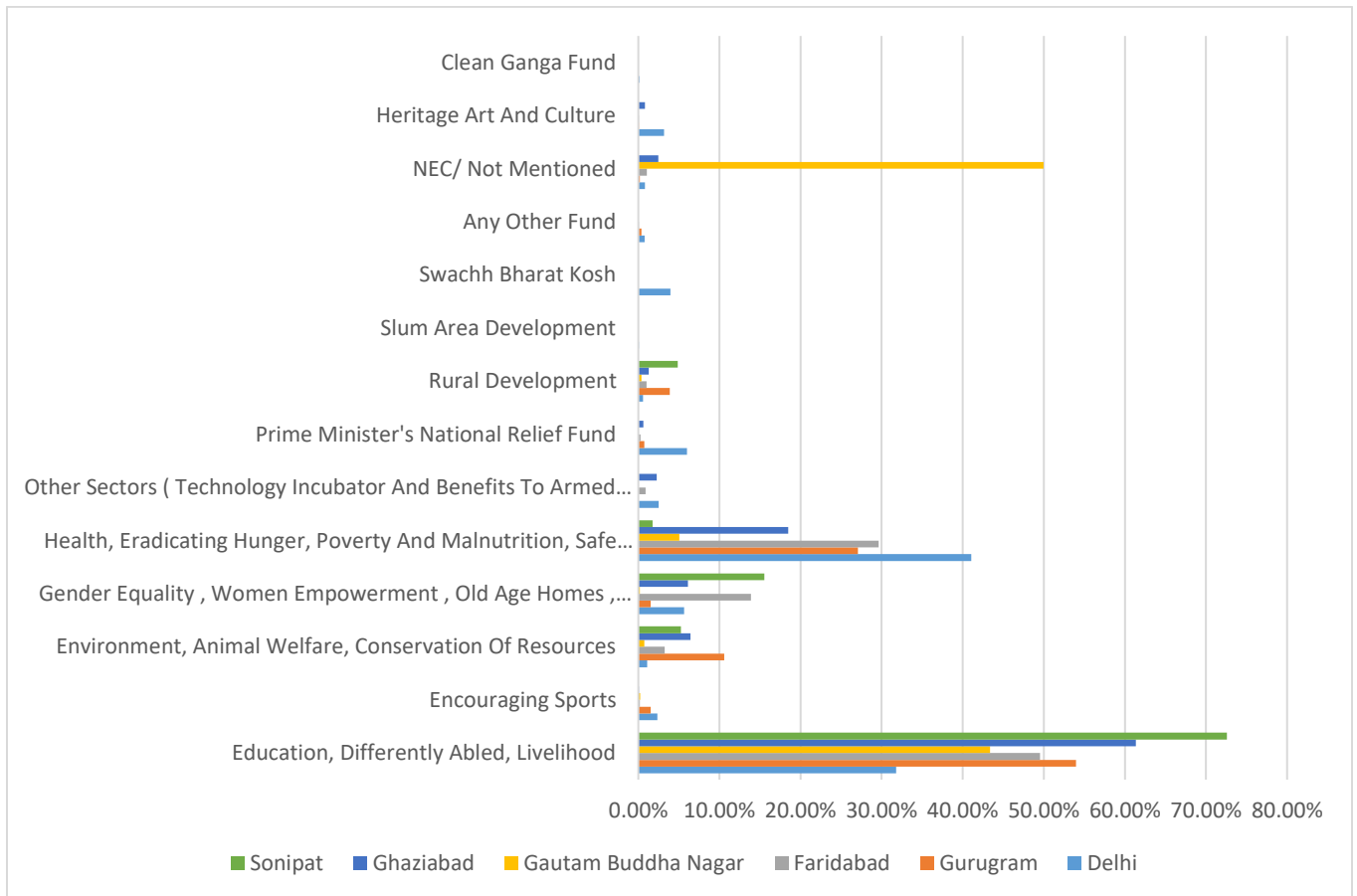


Figure 4-4 Percentage of Corporate Social Responsibility Spending at Delhi and National Capital Region to total CSR spending

To validate the results of the survey on CSR activities of medium enterprises, the state of CSR activities at Delhi and the National Capital Region is taken from National CSR Portal. As per National CSR Portal, the maximum CSR spending is done in Delhi at Rs 7368.85 million, followed by Gurugram at Rs 3550.71 million, Gautam Budh Nagar at Rs 1926.09 million, Faridabad at Rs 837.72 million and Ghaziabad at Rs 399.26 million, and the least CSR spending among all the districts is in Sonipat at Rs 292.66 million in the year 2019-20. As per Figure 4-4, education,

health, promoting gender equality, and environmental conservation are considered priority areas for CSR spending by enterprises in Delhi and National Capital Region.

4.3.3 Investigating reasons for undertaking Corporate Social Responsibility activities

The respondents were then asked to explain why they chose and pursued CSR practices. According to the data, the four most important drivers of CSR among medium-sized businesses are issues currently supported by the government, future economic benefits, caring for the local community, and the owner/manager value system. Whereas, respondents have less association with *supplying labour to our business in future* activities that attract *publicity*. Figure 4-5 highlights the drivers of CSR in medium enterprises as per international and domestic origin. It can be analysed that the top four reasons for the majority of international firms undertaking the CSR activities were the issues currently supported by the government to achieve sustainable development, potential economic benefit and develop the local community. Due to high awareness and knowledge and stakeholder pressure, the international firms are emphasising on actual impact through their CSR work by involving in sustainable development work. Our study's results were consistent with the literature (Barkemeyer and Miklian, 2019; KPMG, 2014). CSR needs a further reformation to integrate better sustainable development goals (SDG) (Hoque *et al.*, 2018) for greater acceptance by medium enterprises.

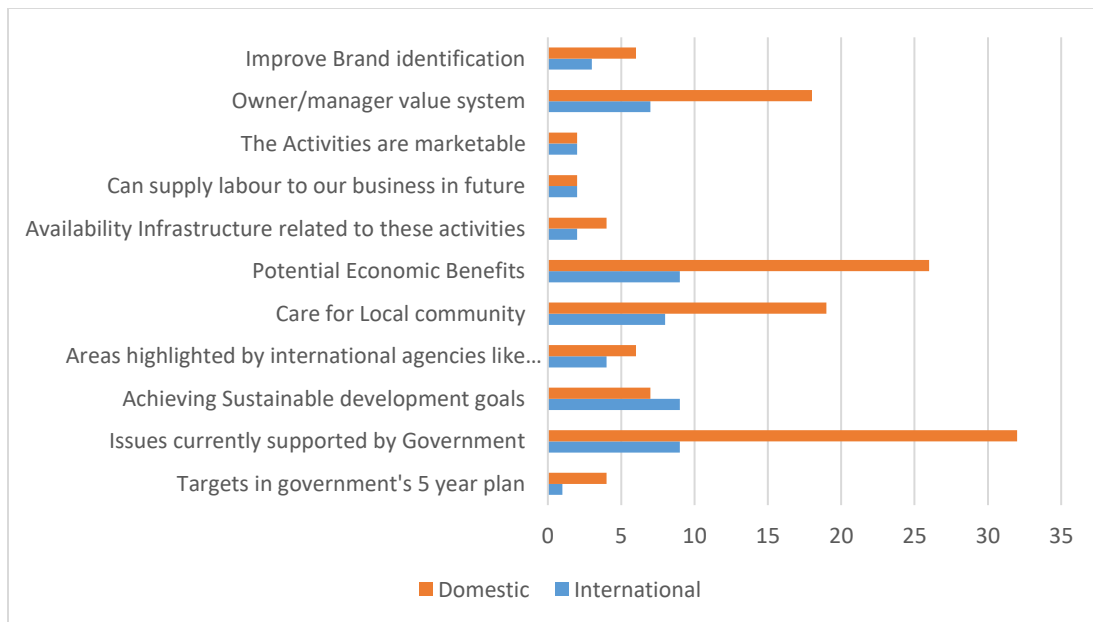


Figure 4-5 Drivers of CSR among Medium enterprises

The literary work of Sachdeva and Panfil (2008) highlighted that personal values and community expectations were the key drivers of CSR among SMEs in India. Based on the findings of our study, we can conclude that medium-sized enterprises are being more involved in promoting social programmes deemed appropriate by the government. This is beneficial for enterprises as it reduces their time and efforts for deciding the CSR activities for the year. The findings highlight the global orientation of medium enterprises towards CSR as a few of them consider sustainable development goals and areas highlighted by international agencies for deciding their CSR activities. This thesis tried to fill a gap in the literature by concentrating on CSR activities of medium manufacturing companies in the national capital region and addressed their perception of CSR, which goes beyond the widely suggested stereotypical philanthropic viewpoint (Jamali and Mirshak, 2007; Visser, 2006).

In the Indian context, it is commonly held that service to others is important and that one's life aspirations should expand beyond one's material needs (Cappelli *et al.*, 2010). Based on the results, it is possible to conclude that CSR practises in medium enterprises are changing by broadening their horizons, but the behaviours remain philanthropic due to value system-based imbibed in culture.

4.4 Objective IV - Exploring factors of Effective Corporate Social Responsibility

Implementation

The fourth objective of the current study is to explore the factors that lead to the effective implementation of CSR practices at medium manufacturing companies. The 26 items questionnaire was designed based on a literature review, and respondents were asked to rate their responses on the seven-point rating scale. The population frame, i.e., a list of units in the survey population, was obtained from the DIC-MSME from five National Capital Region regions. Since there is limited public data on medium enterprises' CSR practices, all were selected for the final survey.

To reduce non-response bias, the data collection time was made long enough for respondents to respond without imposing stringent deadlines. Where necessary, gentle reminders were sent to respondents by phone, LinkedIn, or both. The items in the questionnaire were randomly arranged

to reduce any bias in response (Kwon and Sub, 2004). The early wave of responses (the first two-thirds) and the late wave of responses (the last third) showed no statistical difference ($p>0.05$) in the mean response between early and late respondents for all variables involved (Armstrong and Overton, 1977). This method is based on the assumption that late respondents are closer to non-respondents (Simatupang and Sridharan, 2005).

The data were tabulated in Microsoft Excel version 2013 and screened for accuracy and missing values. The entry of all the respondents was checked. Mismatch in the number of cases among items indicates the presence of missing value(s). A similar check was done for questions on a nominal scale. No response was identified as a missing value. The file was then imported into SPSS (version 24) and PLS Platform.

The responses were further analysed using structural equation modelling. The results are presented in the section below.

4.4.1 Internal Consistency of Data

The degree of accuracy of the instrument is described as its reliability. Cronbach's Alpha is used to assess the internal consistency of data. The Alpha coefficient of reliability assesses item inter-correlation. In other words, the degree to which the items' responses correlate with each other at the same time. Cronbach's alpha is approved at 0.7, and the result meets the criteria. Table 4-1 presented the Cronbach's alpha result.

Table 4-1 Reliability Analysis of Effective Corporate Social Responsibility

Cronbach's Alpha	N of Items
.939	26

4.4.2 Exploratory Factor Analysis

Exploratory Factor Analysis was the next step in the analysis process. Factor analysis is a multivariate technique that consists of a random sequence of variates defined on a probability space that satisfy the descriptive equations of common-factor analysis, with the common factor scores being dimensionally independent (Williams, 1978). It identifies the nature of the construct that influences the collection of responses that will be primarily used for theory development. It

investigates the interrelationships among several variables and describes these variables in terms of their basic underlying factors.

The estimation of the measurement model is the first step in assessing the PLS-SEM tests (Hair *et al.*, 2019). The distribution assumption, sample size, and goodness of fit indices are needed before using PLS-SEM.

1. PLS-SEM has the distinct advantage of producing stable results even with non-normal data (Sarstedt *et al.*, 2017), and the data in tables 3-5 was not from a population with a normal distribution.
2. PLS-SEM provides solutions for limited sample size and large constructs, as well as a large number of items (Fornell and Bookstein, 1982, Willaby *et al.*, 2015). The present study replicates the same sample size characteristics.
3. The goodness of fit is a quantitative metric that describes how well a model fits a gathering of information (Bentler and Bonett, 1980). PLS-SEM assesses fit using a rigorous measurement test called Standardized Root Mean Square Residual (SRMR). It determines how much the empirical correlation matrix varies from the model-implied correlation matrix (Hu and Bentler, 1998). The SRMR cut-off value for smaller sample sizes is 0.12, and the result meets the standard with a value of 0.11.

As a result of the preceding arguments, the initial conditions for moving on with the measurement model are fulfilled.

The first step in evaluating the PLS-SEM results involves estimating the measurement model (Hair *et al.*, 2019). The pre-requisites for applying PLS-SEM is distribution assumption, sample size and goodness of fit indices.

Measurement Model

This section of the study focuses on the fundamental conclusions from the original measurement model. Measurement Model examination is the initial step in PLS-SEM. Like most statistical models it has rules that act as a parameter for evaluating model outcomes. The internal accuracy, convergent validity, indicator collinearity, statistical significance, and indicator weights of the formative constructs measurement model are all tested (Hair *et al.*, 2016). Testing for unidimensionality and analysing data collection by confirming the underlying structure based on

theoretical underpinnings are common parts of a detailed analysis of the structural model (Smits and Champagne, 2008). As step of the procedure, the measurement model is then simplified, revised, and refined. The efficiency of the measurement model is shown below.

4.4.2.1 Factor Loading

The first step in the data reduction process based on the coefficient of the component pattern matrix was factor loadings. Hair *et al.* (2019) suggested factor loadings greater than 0.7 since they show that the construct explains more than half of the indicator variation while still having reasonable item reliability (Table 4-2).

Table 4-2 Factor Loadings

Indicator	ECSR	CC	PC	EG2	PB	RL	SI	CP
SI2							0.7351	
SI3							0.7792	
SI6							0.7613	
SI7							0.8731	
CP2								0.7616
CP3								0.7937
CP4								0.8730
RL1						0.9084		
RL2						0.8080		
RL5						0.7869		
PB2					0.9489			
PB3					0.9227			
EG4				0.8179				
EG5				0.8790				
EG6				0.7192				
PC1			0.7837					
PC2			0.7732					
PC3			0.8044					
CC2		0.8021						
CC4		0.7897						
CC5		0.8231						
CSR1	0.8224							
CSR2	0.8197							
CSR3	0.8824							
CSR6	0.8305							
CSR10	0.7926							

4.4.2.2 Construct Reliability

Construct reliability is defined as “the vertical correspondence between an unobservable, conceptual construct and a purported measure of it at an organisational level” (Peter, 1981). It aims to reach a consensus on precise measurement techniques. Cronbach's Alpha and Jöreskog's rho, which are indicators of composite reliability, were used for assessment (Jöreskog and Wold, 1982). The construct reliability should be greater than 0.7. (Nunnally and Bernstein, 1994). Another method for determining construct validity is to evaluate convergent validity, which is the actual general agreement of ratings gathered independently of one another, where steps should be technically theoretically related. Convergent validity refers to how much the scales compare with other indicators with the same factor (Malhotra, 2002). According to the factor's convergent validity, all retained elements are positively associated with moderate to strong coefficients. To ensure convergent validity, all average variance extracted (AVE) values must be greater than 0.5. (Fornell and Larcker, 1981; Anderson and Gerbing, 1988; Hair *et al.*, 2019). Table 4-3 shows the results of build and convergent reliability:

Table 4-3 Construct Reliability Measures

Construct	Jöreskog's rho (ρ_c)	Cronbach's alpha(α)	Average variance extracted (AVE)
ECSR	0.92	0.89	0.69
CC	0.85	0.74	0.65
PC	0.83	0.70	0.62
EG2	0.85	0.75	0.65
PB	0.93	0.86	0.88
RL	0.87	0.79	0.70
SI	0.87	0.80	0.62
CP	0.85	0.74	0.65

4.4.2.3 Discriminant Validity

In order to measure the association between latent variables, discriminant validity must be assessed (Henseler *et al.*, 2015). The discriminant validity illustrates how the model's calculation of various dimensions is unique and reflects the phenomenon of interest that other metrics in the structural equation model do not identify (Hair *et al.*, 2010). Discriminant validity involves checking to ensure that the variable does not have a high correlation with the measurements from which it is

expected to vary (Campbell, 1960). To develop discriminant validity, the approach proposed by Fornell and Larcker (1981) is used in the current analysis. The outcome is presented in table 4-4.

Table 4-4 Fornell and Larcker criteria

Construct	ECSR	CC	PC	EG2	PB	RL	SI	
ECSR	0.6894							
CC	0.4955	0.6481						
PC	0.6045	0.3332	0.6197					
EG2	0.5383	0.3988	0.3763	0.6528				
PB	0.0068	0.3077	0.0006	0.0734	0.8756			
RL	0.3579	0.6206	0.1930	0.1873	0.4240	0.6989		
SI	0.1140	0.4188	0.0859	0.2408	0.4893	0.5377	0.6222	
Squared correlations; AVE in the diagonal.								

4.4.2.4 Indicator Collinearity

Multicollinearity is a data issue that can influence regression interpretation by minimising the scale of the R-squared and undermining the contribution of independent variables (Grewal *et al.*, 2004). As a result, the variance inflation factor (VIF) was used to measure the degree of collinearity among independent variables, with a value of 5 indicating critical collinearity problems (Becker *et al.*, 2015; Mason and Perreault, 1991). It should preferably be equal to 3 or below (Hair *et al.*, 2019). The VIF values for all items are below this level, as seen in the table 4-5. The VIF values for all items are between 1.29 to 2.92, and hence there are no critical multicollinearity issues among the items.

Table 4-5 Variance Inflation Factor of all items

Indicator	ECSR	CC	PC	EG2	PB	RL	SI	CP	
SI2							1.6403		
SI3							1.7017		
SI6							1.5482		
SI7							1.8197		
CP2								1.3913	
CP3								1.4699	
CP4								1.6552	

RL1						1.8196			
RL2						1.6787			
RL5						1.5591			
PB2					2.3155				
PB3					2.3155				
EG4				1.5977					
EG5				1.4603					
EG6				1.4512					
PC1			1.3229						
PC2			1.3196						
PC3			1.4424						
CC2		1.6212							
CC4		1.6409							
CC5		1.2975							
CSR1	2.1076								
CSR2	2.1041								
CSR3	2.9109								
CSR6	2.3344								
CSR10	2.0291								
Variance inflation factors (VIF)									

4.4.2.5 Indicator weights

The final step in evaluating the measurement model is to evaluate the variable weights (Hair *et al.*, 2019). The construct scores are determined by indicator weights, which are a weighted total of their indicators. The indicator weights are standardised to values between +1 and -1, but may take values lower or higher than this in extreme situations, indicating an unexpected outcome (e.g., due to collinearity problems and limited sample sizes) (Hair *et al.*, 2019). A relationship with predictor weights close to zero implies a weak relationship. The outcome is presented in table 4-6.

Table 4-6 Indicator Weights based on t-values

Indicator	ECSR	CC	PC	EG2	PB	RL	SI	CP
SI2							0.2192	
SI3							0.2969	
SI6							0.2987	
SI7							0.4353	
CP2								0.3623
CP3								0.3859
CP4								0.4785
RL1						0.5314		

RL2						0.3231		
RL5						0.3256		
PB2					0.5868			
PB3					0.4804			
EG4				0.3876				
EG5				0.5559				
EG6				0.2702				
PC1			0.4384					
PC2			0.4231					
PC3			0.4093					
CC2		0.3847						
CC4		0.3398						
CC5		0.5140						
CSR1	0.2361							
CSR2	0.2576							
CSR3	0.2646							
CSR6	0.2653							
CSR10	0.1777							

The measurement model's criteria for factor loading, internal accuracy of the indicators, convergent validity, indicator collinearity, statistical importance, and indicator weights are satisfied, the researcher further evaluated the structural model to test the factors.

4.4.3 Confirmatory Factor Analysis

Following the establishment of accurate and validated measurements, the inferred causal and variance linear association between the exogenous (independent) and endogenous (dependent) latent variables is estimated. The current section addresses confirmatory factor analysis (CFA), which was used to evaluate the model's overall calculation. It investigated the arrangement of all the latent variables in relation to one another. To validate the calculation model, 60 items were initially measured using exploratory factor analysis. The final checked model of 26 items is a successful match after further testing of uniform coefficients and deletion of items. The structural model allows for the analysis of the inner-model or path model, which is described by a set of structural equations describing a theoretical model (Chin, 2010). The latent variables are calculated by the structural model using simple or multiple linear regression between the latent variables estimated by the measurement model. This algorithm is repeated before convergence is reached. In this analysis, the primary criteria for evaluating the structural model were coefficient of decision (R^2) for endogenous variables, calculation of path coefficient (β), and impact size (f^2) (e.g. Chin

2010, Henseler *et al.*, 2009, Gotz *et al.*, 2010; Tenenhaus *et al.*, 2005; Bagozzi and Baumgartner, 1994).

4.4.3.1 Path estimation

Path estimation, also known as nomological validity (i.e. hypothetical relations), was used to investigate the importance of path relations in the inner model (e.g. Chin, 1998). The regression coefficient (β) was used to analyse each direction relationship identified in the framework. The t-value obtained using the PLS Bootstrap method is used to determine the importance of the regression coefficient. It is a calculation based on multiple correlation coefficients between exogenous and endogenous variables (Tabachnick *et al.*, 2007). The value is measured in terms of sign, degree, and significance (t-test), with a t-value greater than 1.96 ($p < 0.05$) indicating an appropriate fit (Hair *et al.*, 2006, p.390). It was found that “*Stakeholder Involvement*” ($\beta = -0.23$, $t\text{-value} = -2.54$, $p < 0.05$), “*Responsible leader*” ($\beta = 0.56$, $t\text{-value} = 4.48$, $p < 0.001$), “*Environmental Governance*” ($\beta = 0.42$, $t\text{-value} = 5.66$, $p < 0.001$), “*Priority of Board*” ($\beta = -0.35$, $t\text{-value} = -2.68$, $p < 0.05$), “*CSR Communication*” ($\beta = 0.24$, $t\text{-value} = 2.24$, $p < 0.05$) and “*Partnering for CSR*” ($\beta = 0.22$, $t\text{-value} = 2.76$, $p < 0.05$) were statistically significant and “*Integration in Corporate Policy*” ($\beta = -0.04$, $t\text{-value} = -0.32$) was not significant (Table 4-7).

Table 4-7 Path Estimation and Cohen's f-square

Effect	Beta	t-value	p-value (2-sided)	Cohen's f ²	Hypothesis Testing
EG -> ECSR	0.42	5.66	0.00	0.5819	H10 Rejected
CP -> ECSR	-0.04	-0.32	0.75	0.0024	H20 Fail to Reject
PB -> ECSR	-0.35	-2.68	0.00	0.3237	H30 Rejected
SI -> ECSR	-0.23	-2.54	0.01	0.1267	H40 Rejected
RL -> ECSR	0.56	4.48	0.00	0.4186	H50 Rejected
PC -> ECSR	0.22	2.76	0.00	0.1534	H60 Rejected
CC -> ECSR	0.24	2.24	0.02	0.0968	H70 Rejected

4.4.3.2 Coefficient of Determination (R²)

The coefficient of determination (R²) provides the percentage of difference in the dependent variable(s) explained by the independent variable(s) (Keil *et al.*, 2000). According to Backhaus *et al.* (2015), R² represents the level of explained variation of the latent construct. The value of R² varies with the number of calculating independent variable(s), with a greater number of

independent variables requiring a higher value of R² and vice versa (Chin, 1998). Furthermore, having R² > 0.67 was considered substantial by Chin (1998). The new structural model's R² value is 0.862, indicating that the independent variable describes 86.2 per cent of the variance in the dependent variable.

4.4.3.3 Effect Size (f^2)

The path coefficient β decreases as the number of indirect relationships increases in the inner path model, and the many direct relationships become insignificant. As a result, significant direct and significant indirect paths are needed to analyse the structural model (Henseler *et al.*, 2009). The impact size, denoted by Cohen's f , represents the frequency of the relationship between variables, which guides in examining the increase in R² compared to the proportion of variance of dependent variables. The computation of f^2 relates to the primary population of analysis; therefore, no degree of freedom is needed, and values 0.02, 0.15, and 0.35 for the significant independent variables denote a small, moderate, and significant influence, respectively (Cohen, 2013). From table 4-7 indicate the value of f^2 for independent variables i.e. “*Stakeholder Involvement*” f^2 is 0.13, “*Responsible leader*” f^2 is 0.41, “*Environmental Governance*” f^2 is 0.58, “*Priority of Board*” f^2 is 0.32, “*CSR Communication*” is .10 and “*Partnering for CSR*” f^2 is 0.15.

4.4.3.4 Hypothesis Testing

The proposed hypothesis was tested by converting the measurement model into the structural model (Table 4-7). The output of analysis from PLS-SEM is shown in table 4-7, and the results were presented include beta value, t-value, p-value and cohen's f^2 . The initial relationship of “*Environmental Governance*” is tested with “*Effectiveness of Corporate Social Responsibility implementation*”, and it was found to be significant ($p < .001$). The study's findings were consistent with previous findings by Castka *et al.* (2004), Mazurkiewicz (2004), Williamson *et al.* (2006), Gangi *et al.* (2020), and Babiak and Trendafilova (2011). The result indicated that manufacturing enterprises adhering to and implementing the minimum required environmental standards provide a platform that effectively improves CSR implementation.

Further, the relationship of “*Integration of CSR in Corporate Policy*” and “*Effectiveness of Corporate Social Responsibility implementation*” is found to be statistically insignificant in context to medium manufacturing enterprises. Thus, we fail to reject H₂₀. It indicated that medium enterprises are not likely to promote an ethical and transparent environment due to their

organisational characteristics and stereotypical mindset. Our research findings are consistent with the findings of Wickert (2016), who found that the transparency of CSR operations was more likely to be reported only on demand. The results of the study supported “Priority of Board” and “Effective corporate social responsibility”, H31 ($p < 0.01$), which is in line with those of Galbreath (2017) and Ingley (2008), who found that executive employees of the firm have negative CSR relationship. The mainstreaming of CSR had increased the board's fiduciary responsibilities that require a new structure for undertaking social and environmental responsibility and indicates that the directors at medium enterprises are not prepared to oversee and execute CSR.

Further, the relationship of “Stakeholder involvement” and “Effective corporate social responsibility” had been discovered to be statistically significant ($p < .05$). The result support hypothesis H41, and the negative relationship indicate that medium manufacturing enterprises have weak negotiation power to involve the stakeholders in CSR operations. It may be due to low awareness regarding the pros of community involvement. The findings were supported by Fernández-Guadaño and Sarria-Pedroza (2018), Torugsa *et al.* (2012), Sen and Cowley (2013) and Perrini (2006); who investigated whether CSR activities in small and medium enterprises are more oriented toward social capital theory than stakeholder theory, i.e. establishing relationships and networking with different stakeholders rather than judging them based on their stake in the market. The study also supports ($p < 0.001$) the association between “Responsible leadership” and “Effective corporate social responsibility,” H51. This observation is consistent with the findings of Groves and LaRocca (2011) and Székely and Knirsch (2005), who discovered a positive influence of ethical leadership behaviour and CSR.

Maak *et al.* (2016) discovered that instrumental and integrative responsible leadership positively impacted corporate CSR participation. The study supports the statements “Partnering for CSR” and “Effective Corporate Social Responsibility,” H61 ($p < 0.001$), which are consistent with the findings of Waddock (1989), Hamann and Acutt (2003), and Del Baldo (2013), who discovered a constructive association between non-economic relationships and corporate social responsibility.

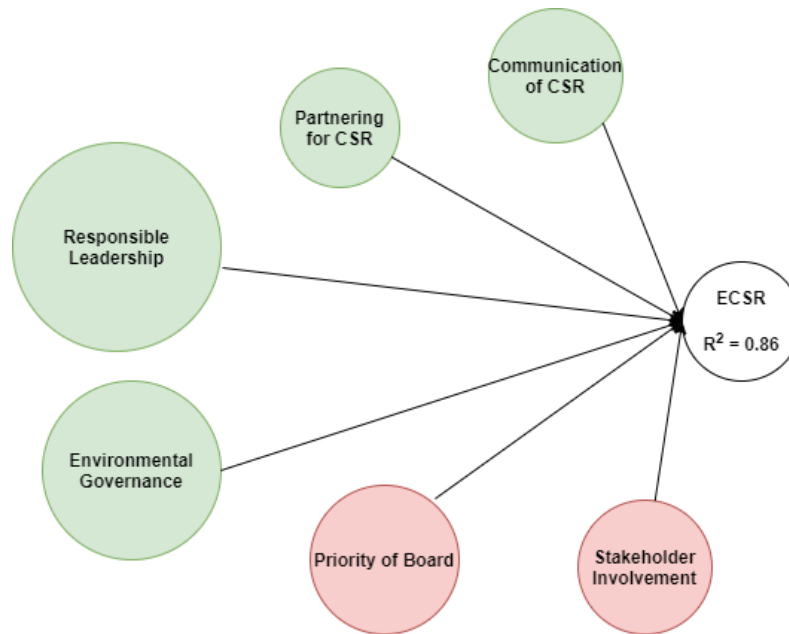


Figure 4-6 Tested Model of Effective Corporate Social Responsibility

Rim *et al.* (2016) discovered that business and non-profit collaboration had a substantial beneficial impact on CSR outcomes. Maak *et al.* (2016) discovered that instrumental and integrative responsible leadership positively impacted corporate CSR participation. The study supports the statements “Partnering for CSR” and “Effective Corporate Social Responsibility,” H61 (p.001), which were consistent with the findings of Waddock (1989), Hamann and Acutt (2003), and Del Baldo (2013), who discovered a constructive association between non-economic relationships and corporate social responsibility. Rim *et al.* (2016) discovered that business and non-profit collaboration substantially impact CSR outcomes. Finally, the results affirm “CSR Communication” and “Effective corporate social responsibility,” H71 (p 0.05), which is consistent with the findings of Lee *et al.* (2016) and Ellerup Nielsen and Thomsen (2009), who demonstrated that CSR communication is critical in providing organisational CSR and quality outcomes to their stakeholders.

4.4.4 Findings and Discussion of Results

The current study presents CSR practices of medium manufacturing enterprises at National Capital Region and highlights the factors that contribute to its effective implementation. Effective CSR implementation enables medium enterprises to move beyond the traditional nature of CSR to a contemporary strategic approach that further contributes to sustainable development (Nwoke,

2017). It would encourage a better understanding of social issues and concerns among these enterprises. Under the CSR legislation of 2014, the age-old CSR traditions of monetary donations and adopting environmentally sustainable practices at the workplace was streamlined, and the framework of undertaking CSR was expanded to 12 separate regions. The mandate has compelled these businesses to take CSR initiatives seriously, much as any other strategic move in the company, for any false argument about social change may harm the company's results.

As a result of the steady advancement in research in CSR and organisational sustainability practises, recent studies have concentrated on achieving the success of social responsibility practises. According to the study's conclusions, environmental regulations and responsible leadership are the strongest drivers of effective CSR activities in manufacturing firms. As they recognise their environmental responsibilities, these businesses are deeply concerned with environmentally responsible activities, environmental management programmes, and environmental codes of ethics. They also believe in carrying out their responsibilities, including stakeholders in decision-making, reaching consensus among impacted stakeholders, and emphasising social engagement. As a result, it can be concluded that the performance of CSR strategy was largely dependent on adherence to environmental regulations and the responsible mindset of leaders, which has made strategic CSR crucial for shareholder value.

The current research tested the influence of several indicators on the Effectiveness of Corporate Social Responsibility, which makes an important theoretical contribution. The first significant relationship between endorsing environmental policies and effective CSR confirms the organisations' decision to engage in related environmental activities motivated by free-market value. It denotes the implementation of environmentally sustainable activities within the organisation, the responsible use of energy, and the deliberate, constant, and aware assessment of the environment. It also provides a fair yardstick for determining if a company environmental practices are part of compliance or something beyond. Our findings suggested that CSR policy was essential for sustainable development because the environment is a critical component. The outcomes of the research on the effects of Environmental Regulations on Effective CSR in Medium Manufacturing Industries are consistent with the findings of Williamson, Wood, and Ramsay (2006), Dean *et al.* (2000), and the OECD (2001). Enterprises that adopt such an

environmentally conscious path seem meaningful, and this motivates their environmental accountability.

Furthermore, the important partnership between CSR communication and Effective CSR suggests that medium manufacturing enterprises embed responsibility into overall organisational structures and convey their responsibility performance to stakeholders. The act of responsible communication is an attempt to maintain system transparency in order to generate long-term value. Nonetheless, according to our findings, CSR communication has a minor impact on CSR effectiveness. CSR communication, on the other hand, is unsystematic and on an ad-hoc basis. We assume that the management of medium manufacturing firms wants to contribute to sustainability by positively communicating their CSR results, but that the presumption of CSR engagement was a possible barrier that prevents them from communicating. The study's results have implications for CSR activities to be better defined, and their effect on overall strategy evaluated. Nielsen and Thomsen (2009) findings were consistent with our findings. Medium-sized manufacturing enterprises incorporate CSR in this manner that will successfully lead to sustainability throughout their operations.

Furthermore, the association between Stakeholder Involvement and Effective CSR shows that stakeholders negatively perceive CSR operations in medium-sized businesses. Stakeholders involve a diverse variety of parties such as employees, customers, suppliers, NGOs, and local communities because each has a unique relationship with the organisation, and therefore their participation can be determined by the organisation's mechanisms. In the current report, medium manufacturing organisations are attempting to involve customers by implementing a consumer education scheme, consulting with staff about the organisation's CSR approach, and establishing environmental standards for supplier selection. According to the results, Stakeholder Involvement and Effective CSR was completely contradictory. Stakeholder interest in medium manufacturing firms may require more work and exacerbate their exiting process, which medium-sized manufacturing enterprises will not support from their current resources. As a result, from a stakeholder viewpoint, the enterprise is about bringing value to all stakeholders and generating sound business for them (Freeman and Velamuri, 2006; Freeman and Gilbert, 1992), which is in direct opposition to shareholder aspirations (Margolis and Walsh, 2003; Barnea and Rubin, 2010). The study's results have significance for CSR practitioners agreeing on the practises to be

conducted in manufacturing enterprises from a stakeholder perspective. The study findings support Parmar *et al.* (2010) claim that stakeholders are not excited about CSR because it replicates separation thinking.

Another relationship between Responsible Leadership and Effective CSR was investigated. The significant relationship implies that governance and leadership style is required for organisations to effectively discharge their social responsibilities, recognise, and inspire their employees. Medium manufacturing firms adopt responsible leadership through top management by taking stakeholder claims into account, including them in decision-making, achieving unity among them, and generally working for social inclusion. As a result, managers of medium-sized manufacturing firms should use the study's results to incorporate the principle of responsible leadership. The study's findings are consistent with those of Groves and LaRocca (2011). Today, managers of medium-sized manufacturing firms are paying keen attention to responsible minded investors and sustainability-focused think tanks to prove their value in society.

Furthermore, there is a statistically significant association between Partnering for CSR and Effective CSR. It is a critical factor for Medium Manufacturing Firms in effectively carrying out their responsibilities because it can assist them in addressing social issues through the expertise of public, private, and non-profit organisations. Finding the right partner is crucial for the effectiveness of an organisation's CSR approach because the partner is supposed to co-create value for both the organisation and the community. Medium-sized firms introduce social responsibility partnerships by empowering workers to participate in volunteer events, making contributions to non-profit organisations, and forming alliances with non-profit agencies for societal benefit. The study's results have implications for CSR professionals at medium-sized manufacturing firms as they develop their CSR policies. The study's findings are consistent with those of Seitanidi and Crane (2009). The CSR collaboration is the culmination of an outcome-oriented approach that includes proactive management of social programmes and eliminating malpractices. Playing off each other's strengths will thus cultivate a feeling of common obligation and will also enhance the social value of initiatives.

As a result, this research leads to a better understanding of the factors that lead to effective CSR in Indian medium manufacturing enterprises. The study elaborates on the significance of CSR practises in the context of manufacturing enterprises and their perspectives on making CSR policy

effective. In comparison to previous research, the present analysis focuses on the conditions that lead to the success of social responsibility in medium-sized manufacturing firms. In other words, environmental regulations and responsible leadership are critical considerations in enhancing the effectiveness of CSR activities in medium-sized manufacturing firms. Furthermore, the study recognises the importance of stakeholder engagement, board priority, CSR coordination, and CSR partnership in making social responsibility decisions meaningful. The current research differs from previous studies on Effective CSR in that it explains the reasons that make the social responsibility activities of medium manufacturing firms more impactful for society on the ground level rather than relying solely on business effectiveness.

Chapter 5 Barriers to Corporate Social Responsibility Implementation

5.1 Introduction

The chapter presents the findings of a survey of barriers to CSR implementations in medium manufacturing enterprises in the National Capital Region, and these barriers are prioritised based on their relevance to these enterprises. The barriers identified from the literature presented in section 2.3 are analysed using Interpretive Structural Modelling. The identified barriers are prioritised using MICMAC analysis and critical barriers are identified influencing CSR implementation in medium enterprises.

5.2 Objective II – Barriers to implementing Corporate Social Responsibility

To study Barriers faced by medium manufacturing while implementing the CSR Program.

The second objective of the study is to identify the difficulties faced by medium manufacturing companies in implementing CSR. A list of 19 barriers was identified (refer to section 2.3) from the literature, and a survey is administered to examine the barriers faced by medium manufacturing enterprises in the implementation of CSR. Post survey C16, C17, C18 and C19 were dropped as respondents did not select these barriers. The list of the remaining 15 barriers was prioritised based on their impact of difficulty in CSR implementation. For this purpose, interpretive structural modelling (ISM) has been applied. The technique of ISM is explained below:

5.2.1 Interpretive Structural Modelling

This framework has been used to represent the interrelationship between variables in order to produce a meaningful result. The steps involved in ISM are Identifying barriers, analysing contextual interactions, creating a hierarchical self-interaction matrix (SSIM), and eventually achieving a reachability matrix. The ISM review is summarised below:

5.2.1.1 Structural Self-Interaction Matrix

After identifying the barriers through a questionnaire, the contextual relationships are established in context to problems faced in CSR implementation with respect to pairs of variables. The next

step is to develop a structural self-interaction matrix (SSIM). The SSIM is prepared by using the following symbols:

F - if variable “i” will support/help variable “j”; E – if variable “j” will support variable “i”;

Y – if the variable "i" and "j" support each other; P -O – if the variable “i” and “j” are not related

There are 15 barriers identified based on the survey, and they are coded in SSIM based on above criteria. The SSIM of barriers identified are presented in table 5-1 below

Table 5-1 Structural Self-Interaction Matrix

Barriers	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	F	E	F	P	E	E	F	F	F	O	F	F	P	F
2		E	P	P	E	E	Y	F	P	E	E	E	P	P
3			F	E	E	E	F	F	P	F	F	F	P	F
4				E	E	E	E	Y	E	Y	Y	E	P	E
5					P	F	F	E	P	P	F	P	P	F
6						E	F	F	F	F	F	F	P	F
7							F	Y	Y	Y	F	Y	E	Y
8								F	P	F	F	F	P	F
9									E	E	E	E	P	E
10										F	P	P	P	P
11											E	Y	P	E
12												P	E	P
13													E	E
14														P
15														

5.2.1.2 Reachability Matrix

The next step is to generate an initial reachability matrix from SSIM, which is then assessed for transitivity. The transitivity of the contextual interaction is a fundamental assumption of ISM. It says that if variable A is related to variable B and B is related to variable C, then variable A is related to C. Table 5-2 shows the original reachability matrix.

5.2.1.3 Final Reachability Matrix

The final reachability matrix is formed after integrating the transitivity rule as discussed in the ISM technique in the previous section, presented in table 5-3. The driving power and dependency power of each vector have also been determined in the final reachability matrix. The overall

number of variables (including the variable itself) that it may help accomplish is the driving power for each variable.

Table 5-2 Initial Reachability Matrix

	C1	C2	C3	C4	C5	C6	C7	C8	C9	C11	C11	C12	C13	C14	C15
C1	1	0	1	0	0	0	0	1	1	1	0	1	1	0	1
C2	0	1	0	0	0	0	0	1	1	0	0	0	0	0	0
C3	1	1	1	1	0	0	0	1	1	0	1	1	1	0	1
C4	0	0	0	1	0	0	0	0	1	0	1	1	0	0	0
C5	0	0	1	1	1	0	1	1	0	0	0	1	0	0	1
C6	1	1	1	1	0	1	0	1	1	1	1	1	1	0	1
C7	1	1	1	1	0	1	1	1	1	1	1	1	1	0	1
C8	0	1	0	1	0	0	0	1	1	0	1	1	1	0	1
C9	0	0	0	1	1	0	1	0	1	0	0	0	0	0	0
C10	0	0	0	1	0	0	1	0	1	1	1	0	0	0	0
C11	0	1	0	1	0	0	1	0	1	0	1	0	1	0	0
C12	0	1	0	1	0	0	0	0	1	0	1	1	0	0	0
C13	0	1	0	1	0	0	1	0	1	0	1	0	1	0	0
C14	0	0	0	0	0	0	1	0	0	0	0	1	1	1	0
C15	0	0	0	1	0	0	1	0	1	0	1	0	1	0	1

On the other hand, dependence is the overall number of variables (including the variable itself) that may assist in achieving it. Under the MICMAC Analysis, these driving power and dependencies can be used to divide barriers into four groups: autonomous, dependent, linkage, and drivers (independent). Table 5-3 shows the final reachability matrix, with transitivity denoted as 1a.

5.2.1.4 Partition of Reachability Matrix

The next move was level partitioning that usually comes after generating the final reachability matrix. The purpose of partitioning was to determine the hierarchy of each variable. The criteria for building a reachability matrix are as follows:

- To begin, the reachability and antecedent sets for each variable were established. The reachability set consists of the element and any other elements that may help it achieve its goal, while the antecedent set consists of the element and any other elements that may help it achieve its goal.

Table 5-3 Initial Reachability Matrix

	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	Driving Power
C1	1	1	1	1	1	0	1	1	1	1	1	1	1	0	1	13
C2	0	1	0	1	1	0	1	1	1	0	1	1	1	0	1	10
C3	1	1	1	1	1	0	1	1	1	1	1	1	1	0	1	13
C4	0	1	0	1	1	0	1	0	1	0	1	1	1	0	0	8
C5	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1	14
C6	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1	14
C7	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1	14
C8	0	1	0	1	1	0	1	1	1	0	1	1	1	0	1	10
C9	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1	14
C10	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1	14
C11	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1	14
C12	0	1	0	1	1	0	1	1	1	0	1	1	1	0	0	9
C13	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1	14
C14	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	14
C15	0	0	0	1	0	0	1	0	1	0	1	0	1	0	1	6
Dependence	10	14	10	15	13	8	15	13	15	10	15	14	15	1	13	181

- The intersection of these groups is then calculated for each variable.
- The top-level element in the ISM hierarchy is where the reachability and intersection sets are the same.
- The top-level element of the hierarchy does not support the achievement of another element above their own.
- After identifying the top-level feature, it is isolated from the other elements.
- The next level of elements is then estimated using the same method. These defined stages support in the construction of the digraph and the final model.

Table 5-4 Iterations

Iteration I				
Barriers	Reachability	Antecedent	Intersection	Level
1	1, 2, 3, 4, 5, 7, 8, 9, 10, 11, 12, 13, 15	1, 3, 5, 6, 7, 9, 10, 11, 13, 14	1, 3, 5, 7, 9, 10, 11, 13	
2	2, 4, 5, 7, 8, 9, 11, 12, 13, 15	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14	2, 4, 5, 7, 8, 9, 11, 12, 13	
3	1, 2, 3, 4, 5, 7, 8, 9, 10, 11, 12, 13, 15	1, 3, 5, 6, 7, 9, 10, 11, 13, 14	1, 3, 5, 7, 9, 10, 11, 13	
4	2, 4, 5, 7, 9, 11, 12, 13	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15	2, 4, 5, 7, 9, 11, 12, 13	Level 1
5	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 15	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13	
6	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 15	5, 6, 7, 9, 10, 11, 13, 14	5, 6, 7, 9, 10, 11, 13	
7	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 15	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 15	Level 1
8	2, 4, 5, 7, 8, 9, 11, 12, 13, 15	1, 2, 3, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14	2, 5, 7, 8, 9, 11, 12, 13	
9	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 15	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 15	Level 1
10	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 15	1, 3, 5, 6, 7, 9, 10, 11, 13, 14	1, 3, 5, 6, 7, 9, 10, 11, 13	
11	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 15	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 15	Level 1
12	2, 4, 5, 7, 8, 9, 11, 12, 13	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14	2, 4, 5, 7, 8, 9, 11, 12, 13	Level 1
13	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 15	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 15	Level 1

14	1, 2, 3, 4, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15	14	14	
15	4, 7, 9, 11, 13, 15	1, 2, 3, 5, 6, 7, 8, 9, 10, 11, 13, 14, 15	7, 9, 11, 13, 15	
Iteration 2				
Barriers	Reachability	Antecedent	Intersection	Level
1	1, 2, 3, 5, 8, 10, 15	1, 3, 5, 6, 10, 14	1, 3, 5, 10	
2	2, 5, 8, 15	1, 2, 3, 5, 6, 8, 10, 14	2, 5, 8	
3	1, 2, 3, 5, 8, 10, 15	1, 3, 5, 6, 10, 14	1, 3, 5, 10	
5	1, 2, 3, 5, 6, 8, 10, 15	1, 2, 3, 5, 6, 8, 10	1, 2, 3, 5, 6, 8, 10	
6	1, 2, 3, 5, 6, 8, 10, 15	5, 6, 10, 14	5, 6, 10	
8	2, 5, 8, 15	1, 2, 3, 5, 6, 8, 10, 14	2, 5, 8	
10	1, 2, 3, 5, 6, 8, 10, 15	1, 3, 5, 6, 10, 14	1, 3, 5, 6, 10	
14	1, 2, 3, 6, 8, 10, 14, 15	14	14	
15	15	1, 2, 3, 5, 6, 8, 10, 14, 15	15	Level 2
Iteration 3				
Barriers	Reachability	Antecedent	Intersection	Level
1	1, 2, 3, 5, 8, 10	1, 3, 5, 6, 10, 14	1, 3, 5, 10	
2	2, 5, 8	1, 2, 3, 5, 6, 8, 10, 14	2, 5, 8	Level 3
3	1, 2, 3, 5, 8, 10	1, 3, 5, 6, 10, 14	1, 3, 5, 10	
5	1, 2, 3, 5, 6, 8, 10	1, 2, 3, 5, 6, 8, 10	1, 2, 3, 5, 6, 8, 10	Level 3
6	1, 2, 3, 5, 6, 8, 10	5, 6, 10, 14	5, 6, 10	
8	2, 5, 8	1, 2, 3, 5, 6, 8, 10, 14	2, 5, 8	Level 3
10	1, 2, 3, 5, 6, 8, 10	1, 3, 5, 6, 10, 14	1, 3, 5, 6, 10	
14	1, 2, 3, 6, 8, 10, 14	14	14	
Iteration 4				
Barriers	Reachability	Antecedent	Intersection	Level
1	1, 3, 10	1, 3, 6, 10, 14	1, 3, 10	Level 4
3	1, 3, 10	1, 3, 6, 10, 14	1, 3, 10	Level 4
6	1, 3, 6, 10	6, 10, 14	6, 10	
10	1, 3, 6, 10	1, 3, 6, 10, 14	1, 3, 6, 10	Level 4
14	1, 3, 6, 10, 14	14	14	
Iteration 5				
Barriers	Reachability	Antecedent	Intersection	Level
6	6	6, 14	6	Level 5
14	6, 14	14	14	

Iteration 6				
Barriers	Reachability	Antecedent	Intersection	Level
14	14	14	14	Level 6

5.2.1.5 Development of Digraph

The elements are graphically arranged based on the level iterations, and the digraph was designed based on their relationships, as seen in the final reachability matrix. The indirect connections were removed (Goyal and Kumar, 2017), and only the transitive relationships whose interpretation is critical were maintained and presented in the digraph.

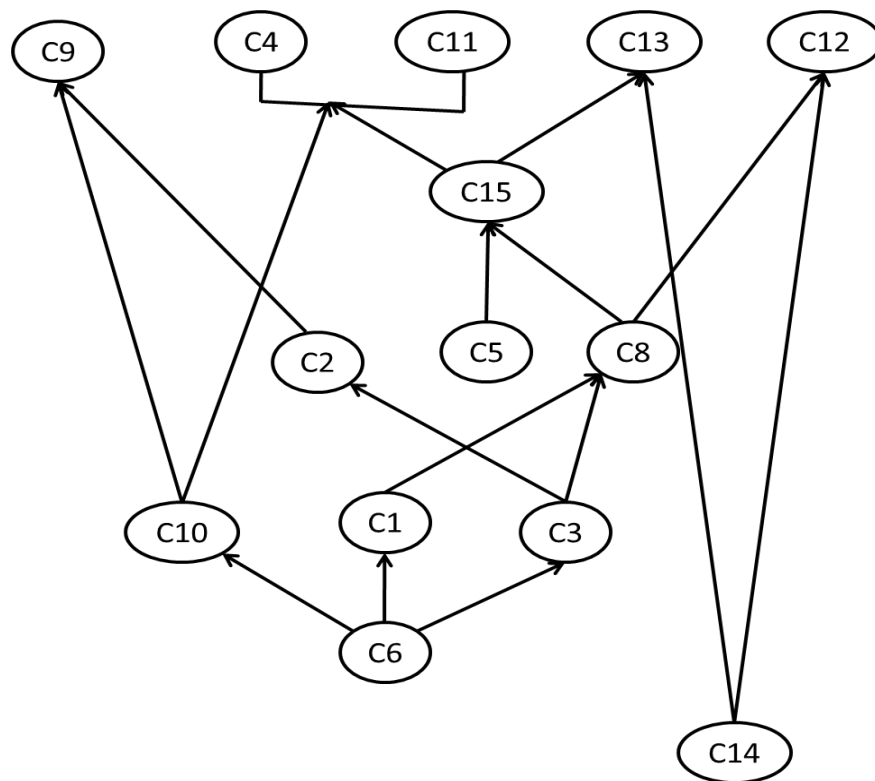


Figure 5-1 Digraph of CSR Barriers

5.2.1.6 Interpretive Structural Model

Finally, the interpretive structural model was created by replacing vector coding with the representation of variables in the digraph, as shown in figure 5-2 below. According to the digraph corruption, organisational culture is the most important barrier that hinders CSR implementation in medium manufacturing enterprises, and the enterprises need to work on these barriers to enhance its adoption.

5.2.1.7 MICMAC Analysis

These fifteen barriers were categorised by converting the final reachability matrix into a MICMAC diagram, which guides assessing the barriers' driving and dependent powers in CSR implementation in medium manufacturing enterprises. The outcome of MICMAC analysis is presented in table 5-5.

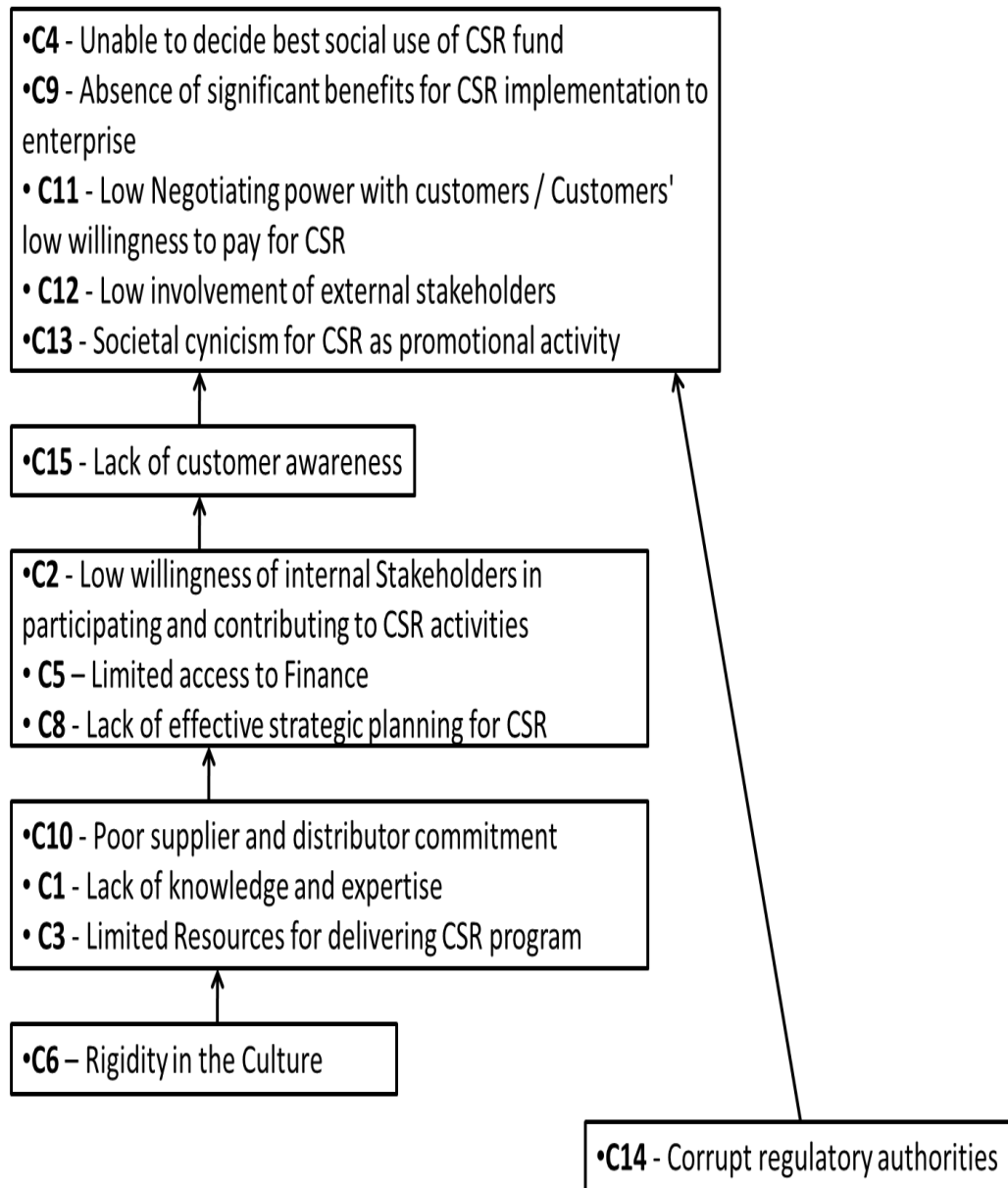


Figure 5-2 Interpretive Structural Model of CSR Barriers

Table 5-5 MICMAC Analysis

DRIVING POWER	16		IV DRIVERS									III LINKAGE					
	15		IV DRIVERS									III LINKAGE					
	14	14						6		10			5		7, 9, 11, 13		
	13									1, 3							
	12																
	11																
	10												8	2			
	9													12			
	8		I AUTONOMOUS								II DEPENDENT				4		
	7		I AUTONOMOUS								II DEPENDENT						
	6												15				
	5																
	4																
	3																
	2																
	1																
		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	DEPENDENCE POWER																

5.3 Findings and Discussion of Results

This research was founded on the premise that several factors serve as barriers to adopting CSR activities in manufacturing organisations. The ISM approach was used to define the most important obstacles to CSR encountered by medium-sized businesses. The findings of the MICMAC Analysis of the fifteen barriers as seen in table 5-5. The following are few general observations about barrier classification.

- C6 (Cultural Rigidity) and C14 (Corrupt Regulatory Authorities) have the most driving power but the least dependence power. As a result, these obstacles have the most important potential to affect other barriers and should be prioritised. As a result, medium-sized businesses must highlight these barriers to improve the effectiveness of their CSR operations.
- Autonomous variables are both weak drivers and weak dependents, which means they have little effect on the system's other variables, and there are no variables.

- Eleven factors are considered as linkage variables: C1, C2, C3, C5, C7, C8, C9, C10, C11, C12, and C13. This observation suggests that any intervention aimed at these nine barriers will impact and be influenced by other barriers.
- C4 (Unable to determine the optimal use of CSR fund) and C15 (Access to Finance) have the highest dependency power but the lowest driving power, implying that other driving variables can be discussed before these variables since they are only dependent.

Managers may be able to implement effective techniques to minimise these barriers if they have a thorough understanding of them. Our study's results show that cultural rigidity and corrupt regulatory bodies are at the core of the ISM framework. While, lack of knowledge and expertise, poor supplier and distributor commitment and limited resources are the most significant barriers in medium enterprises dependent on the rigidity in culture. Successful CSR implementation requires adequate acceptance at all levels of the organisation. Employee-driven rigidity in organisational culture can result in the non-acceptance of CSR by internal stakeholders, i.e., employees, and their external stakeholders, i.e., suppliers and distributors. This rigidity in culture leads to the non-acceptance of CSR medium enterprises resulting in a lack of knowledge and expertise. The issues faced by medium enterprises, primarily bureaucratic related, immature entrepreneurial education, inefficient labour market and risk aversion attitude, create a rigid organisational culture limiting the entrepreneurial mindset (Al-Maskari *et al.*, 2019).

Once the organisational culture adopts CSR, it will look for necessary training opportunities to upgrade the knowledge and skills related to CSR and allocate the necessary resources to meet the program requirements. Level 3 of the ISM model has three barriers: the poor willingness of internal stakeholders, a shortage of financial resources, and inadequate CSR planning. With relevant CSR training, enterprises will be able to execute CSR effectively. Allocating resources would boost the morale of internal stakeholders and result in more vigorous CSR programme implementation. The complexity of CSR implementation can be minimised if the organisation has adequate capital in terms of expertise, experience, and finance (Goyal and Kumar, 2017). The barrier at level 4 is the lack of customer awareness is due to poor planning and execution of CSR. It will further enhance customer willingness to be involved in CSR activities and improve societal perspective towards organisational social responsibility programs. The involvement of motivated employees in the CSR project will lead to significant benefits to an organisation. Internal motivation is necessary

for the enterprise's commitment to CSR. The improvement in CSR execution will enhance the participation of external stakeholders like NGOs and social workers in the social program of enterprises. The organisation can experience long-run performance benefits if CSR is appropriately executed and positively impact its profitability, as evidenced in the literature.

The previous literature on barriers to CSR for SMEs highlighted economic factors (Laudal, 2011; Sweeney, 2007, Faisal, 2010; Nagypál, 2014; Shen *et al.*, 2015), lack of knowledge or capability (Laudal, 2011; Faisal, 2010) and resource constraints (Laudal, 2011; Sweeney, 2007; Klewitz *et al.*, 2012) are significant ones influencing social responsibility performance. Our findings align with the previous literature on barriers to CSR faced by manufacturing enterprises (Goyal and Kumar, 2017; Cantele and Zardini, 2020; Shen, Govindan and Shankar, 2015). CSR is a multi-dimensional construct, and focusing on a few dimensions may not provide adequate benefits to enterprises. To satisfy the expectations of stakeholders, management must work in diverse areas. Thus, focusing on CSR barriers may help medium enterprises develop an effective and mature responsible strategy that will improve the organisation's intention to meet stakeholder expectations and gain a competitive advantage.

Chapter 6 Corporate Social Responsibility Index

6.1 Introduction

This chapter presented the creation of the Corporate Social Responsibility Index, which will assess the effectiveness of CSR implementation in medium-sized manufacturing firms. The result of the CSR index is further used to map medium manufacturing enterprises to gauge the extent of CSR implementation effectiveness. The CSR performance of medium enterprises is further tested for the location and origin of the firm.

6.2 Objective IV – Effectiveness of Corporate Social Responsibility

To develop an index for measuring the effectiveness of CSR implementation in medium manufacturing enterprises.

The fourth objective of the research is to measure the efficacy of CSR activities at medium enterprises through the Corporate Social Responsibility Index (CSI). The CSI is based on ISO-26000 and NVG guidelines. Section 3.7.2 describes the CSI elements. The following section discusses the index's reliability, hypothesis testing, and outcome.

6.2.1 Reliability of CSR Index

Cronbach's Alpha was also used to evaluate the CSI's reliability and validity. Cronbach's Alpha is a metric of internal consistency, i.e., how closely the elements in a category were linked to one another.

Table 6-1 Testing Reliability of Corporate Social Responsibility Index

Cronbach's Alpha	0.955
N	74

Table no 6.1 shows the reliability test of CSR index. The scale consist of agreeableness subscale of 50 items and reliability and validity of any index is checked for using the same. The Cronbach's alpha value 0.955, suggesting high level of consistency for CSI index. Using CSI index the score

of medium manufacturing companies for involvement in CSR is measured with mean value of 0.43.

6.2.2 Framework for assessing Effectiveness of Corporate Social Responsibility

The CSI was designed to determine CSR implementation in medium manufacturing enterprises using ISO 26000 and NVG guidelines. The aim of both underlying principles, namely ISO 26000 and NVG guidance, is to promote social responsibility concerning economic, social, legal, and environmental practices to encourage sustainability. The index is designed to assess the effectiveness of CSR implementation by examining the degree to which medium-sized enterprises practised these practices. The index's value ranges from 0 to 1, with 1 representing effective CSR implementation. Carroll's CSR Pyramid (1991) was used as a framework for mapping these enterprises' social efficiency. Thus, it has classified companies as beginner, intermediate, advanced, and champion based on recognising social problems, participation, and commitment to the issues.



Figure 6-1 Corporate Social Responsibility Index

The study results reveal that most medium manufacturing enterprises are in the category “*Intermediate*,” i.e., 66 per cent. Only 3 per cent of companies are in the category of “*Beginner*” and 24 per cent in the category of “*Advanced*”. Overall, 27 per cent of medium enterprises focus on the economic responsibility of business and have taken up community initiatives of

philanthropic nature and lack basic mechanisms to evaluate and monitor CSR activities. In the case of “*Beginner*”, the enterprises have initiated CSR, its adoption in business strategy, and policies for various stakeholders. It is also observed that only 7 per cent of total respondents fall under the category of “*Champion*”. The categories of CSR performance is mentioned below:

6.2.2.1 Beginner

The medium firms in this stage often understand CSR implementation. Medium-sized industrial firms lack the time and money to search out information on CSR. Thus social responsibility is presented as a unique obstacle for them. At this stage, enterprises are only doing the minimum required in terms of social responsibility and are solely motivated by profit. Investors, consumers, staff, and vendors are among the key stakeholder groups that they consider. The policy statements are not clearly established, the focus is solely on policy development, there is a lack of attention to policy implementation, the actions are general, and there is no dedication to policy implementation. Thus, it is evident that Beginners are compelled to participate in such a programme by law.

6.2.2.2 Intermediate

The firms in this stage are a step ahead of firms at the beginner stage. The CSR policies of enterprises at this stage is well defined, and they focus on the implementation of social programs. The enterprises at this level have slightly more knowledge and skills at CSR implementation than firms at beginner level as they have developed a detailed CSR policy. The social activities are executed through prior planning that connects core business operations with social responsibility. The emphasis is laid on social responsibility communication throughout the organisation, ensuring equal communication to internal stakeholders. However, there are social responsibility activities are general and not cause-related. This indicates that enterprises at this level are undertaking CSR to fulfil their legal compliance.

6.2.2.3 Advanced

The advanced stage of CSR is ahead of the intermediate stage, and the state of affairs of CSR is more developed in context to enterprises on previous levels. The enterprises at this level have a better understanding of CSR and plan activities in detail before implementation. The enterprises at the advanced stage are superior to the enterprises at the intermediate stage by their ability to

execute the monitoring system for CSR activities. Although the CSR programme was formally described, the programme outcomes are not well established.

6.2.2.4 Champion

Champions were described as the level of sustained organisational commitment that guides the firm's effectiveness against the organisation's social objectives. The enterprises at this stage are proactive and have a clear understanding of CSR implementation. They have relevant knowledge and skills to execute the CSR program. The enterprises at this stage have a clear identification of problems, develop a solution to these problems, and are committed to CSR activities.

6.3 Objective V – Impact of Location and type of firm on Effectiveness of Corporate Social Responsibility Implementation

The CSR index calculated in section 6.2 is further assessed to test the impact of location and origin of the firm. The section below presents the result of hypothesis testing.

6.3.1 Testing the impact of Location on Corporate Social Responsibility Involvement

H80: There is no significant relation between Location and CSR Index

The proposed hypothesis investigated the impact of geography on CSI and see how the firm's geographical location affects medium-sized businesses' success. The one-way ANOVA method is used to investigate the interaction between position and CSI. The descriptive statistics for location are shown in Table 6-2.

Table 6-2 Descriptive Statistics

Location	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		
1	6	.6300	.21194	.08653	.4076	.8524	.42	.98
2	21	.4600	.17193	.03752	.3817	.5383	.24	.82
3	3	.4067	.22030	.12719	-.1406	.9539	.26	.66
4	9	.6111	.24660	.08220	.4216	.8007	.26	.96
5	35	.3389	.14075	.02379	.2905	.3872	.26	.72

Location: 1 – Ghaziabad, 2 – Gautam Budh Nagar, 3 – Gurugram, 4 – Faridabad, 5 – Sonipat

The *p-value* for Levene’s test is at .073. Thus we conclude the equal variance and Tukey’s honestly significant difference (HSD) can be used for posthoc analysis. Table 6-3 shows the results of ANOVA to check the location effect on the CSI index.

Table 6-3 Output of ANOVA

	Sum of Squares	Df	Mean Square	F	Sig.
Between Groups	.846	4	.211	7.040	.000
Within Groups	2.073	69	.030		
Total	2.919	73			

There was a statistically significant difference between groups as determined by one-way ANOVA ($F(4, 69) = 7.040, p = .000$).

Table 6-4 Multiple Comparison through Tuckey’s HSD

(I) Location	(J) Location	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
					Lower Bound	Upper Bound
1	2	.17000	.08023	.224	-.0548	.3948
	3	.22333	.12256	.369	-.1200	.5667
	4	.01889	.09135	1.000	-.2370	.2748
	5	.29114*	.07659	.003	.0766	.5057
2	1	-.17000	.08023	.224	-.3948	.0548
	3	.05333	.10698	.987	-.2463	.3530
	4	-.15111	.06906	.196	-.3445	.0423
	5	.12114	.04784	.095	-.0129	.2552
3	1	-.22333	.12256	.369	-.5667	.1200
	2	-.05333	.10698	.987	-.3530	.2463
	4	-.20444	.11555	.400	-.5281	.1192
	5	.06781	.10427	.966	-.2243	.3599

4	1	-.01889	.09135	1.000	-.2748	.2370
	2	.15111	.06906	.196	-.0423	.3445
	3	.20444	.11555	.400	-.1192	.5281
	5	.27225*	.06478	.001	.0908	.4537
5	1	-.29114*	.07659	.003	-.5057	-.0766
	2	-.12114	.04784	.095	-.2552	.0129
	3	-.06781	.10427	.966	-.3599	.2243
	4	-.27225*	.06478	.001	-.4537	-.0908
*. The mean difference is significant at the 0.05 level. Location: 1 – Ghaziabad, 2 – Gautam Budh Nagar, 3 – Gurugram, 4 – Faridabad, 5 – Sonipat						

Table 6-4 shows the output of ANOVA analysis between location and CSI index, and the following observations were made. We can see that the significance value is 0.00 (i.e., $p=0.00$) and F value 7.04. Therefore, there is a statistically significant impact of location on CSI at a 5 per cent level. Further, we have explored the multiple comparisons through Tuckey's HSD to explore the significant difference between the groups. From table no 6-3, we can analyse a statistically significant difference between location and CSI for location 5 and location 1 ($p=.003$) and between location 5 and location 4 ($p=.001$).

Thus, there is a significant relationship between corporate social responsibility involvement and location of Medium Manufacturing Enterprises Hence, and the Null hypothesis H_0 is rejected at a 5 per cent significance level.

To further validate the impact of location on CSR practice for medium manufacturing enterprises, the CSR practices of medium enterprises operating in Delhi and the National Capital Region are compared. The CSR practices of medium manufacturing enterprises located at Ghaziabad, Gautam Budh Nagar, Gurugram, Faridabad and Sonipat are identified, and it is further tabulated. Cross-case analysis and within-case analysis are applied to understand and highlight the differences and similarities in CSR practices undertaken at National Capital Region.

The table below presents the development areas of CSR practices as per section 135 of companies act, 2013 section VII in rows, and five regions of the national capital region is mentioned in columns. Although the work presented is not statistically significant, but the research approach presents high content validity.

Case let I - Ghaziabad: The medium enterprises in Ghaziabad promote the following CSR initiatives:

Education: The medium manufacturing enterprises in Ghaziabad seems to be strongly committed to promoting education, employment promoting vocational skills. The enterprises support education through non-formal education (NFEs), remedial classes, support for the school, financial assistance for the Poor and Needy, and supporting Shri Maharaj Agarsen Medical University. The vocational skills enhancement training is provided to women and villagers on bee-keeping.

Environment Sustainability: The medium enterprise supported environmental sustainability and ecological balance through programs that aim to protect the endangered species of herbs & plants, support tree plantation drive, promote solar energy usage, and promote the Consumer Waste Initiative for Multi-layer plastic (MLP) waste disposal.

Gender Equality: To strengthen and promote gender equality and empowerment of women, the medium enterprises sponsor programmes for Adult Literacy Centres and promoting & managing Self Help Groups for women and support social development.

Healthcare: The initiatives promoting healthcare include raising awareness about preventive healthcare like creating awareness about mosquitoes and preventing mosquito-borne diseases and Programmes for Diabetes Prevention and Management. Further, the enterprises also become part of Safar, improving health awareness and medical care facilities among truck drivers, promoting immunity among school-going children through the Immune India program and Dil Se Dua programme to fight malnutrition among street children. The enterprises also focus on raising awareness about government health-related schemes and referrals for advanced treatment and organising free check-up camps, raising awareness of government schemes and referrals for advanced treatment to aid the uninitiated, Oral hygiene awareness Camps in schools and Programmes for Diabetes Prevention & Management.

Swachh Bharat Kosh: The enterprises contribute to Swachh Bharat Abhiyan by Construction & Repair work of school toilets.

Case let II – Gautam Budh Nagar: The CSR practices of medium enterprises are following:

Education: The enterprises at medium manufacturing enterprises at Gautam Budh Nagar contribute to education, leading to society's overall development. The contribution and activities are undertaken for three stages of education like primary, middle and lower secondary. Their CSR activities include providing primary education to children from marginalised section of the community, providing educational resources, Providing education to children - Through The Vivekananda Ashrama, Contribution of Bangla Foundation, Contribution to Aakash Educational Services, Contribution to Andhra Education Society, Through Accelerated Learning Centre and early childhood care & development programme. The enterprises promote scholarships based on merit under “Crack the Board” and “Road to Board” program. Other than mentioned above, the other contribution made to school education was providing mid-day meals and developing schools' infrastructure through the Construction of the Boundary wall. These enterprises also pay attention to the special needs of children by promoting special education to reduce dropout rates and enhance livelihood. Lastly, these enterprises also promote vocational skills to create employability & enhance the dignity of the painter community.

Sports: The enterprise promotes sports in rural areas and organises sports events as part of their CSR week every year.

Environment Sustainability: The enterprises promote integrated watershed development in manufacturing locations to meet the water crisis and maintain the local community's interest.

Gender Equality: Medium enterprises have thoroughly designed CSR programs that strive to create gender equity, and it focused on contributing to NGOs and imparting and sponsoring training programs directly by the enterprises. The agencies medium enterprises are collaborating for gender development are YUDAI to groom underprivileged youth from urban or rural areas with a focus on Life Skills and Leadership qualities, USHA International and Jan Shikshan Santhan to train girls in apparel designing, beauty culture, Hina application and health care, empowerment of communities, of the marginalised and underprivileged sections of the society. The enterprises

have also contributed to ANYBODY CAN HELP foundation and MIW foundation for community development.

Healthcare: The healthcare initiatives are helping in strengthening the healthcare systems and build healthcare capacity. As part of healthcare CSR initiatives, the enterprises promote reusable sanitary napkins and educate the girls about the same through workshops and provide contributions for quality food to promote nutrition and eradicate hunger and malnutrition. The enterprises also sponsor health check-up camps, blood donation camps, preventive healthcare camps, and OPDs in 27 nearby villages.

Prime Minister's National Relief Fund: The enterprises make a difference to society by contributing to the relief fund.

Rural Development initiatives: The enterprises contribute to rural development by supporting and contributing to SAFAL to work with the farmers and their families to improve food production.

Slum Area Development: The enterprises are contributing to the development of backward regions.

Swachh Bharat Kosh: The enterprises are working with CII for the construction of Toilets.

Heritage Art and Culture: The enterprises support the restoration and conservation of various heritage monuments by working with Aga Khan Foundation. The enterprises are promoting folk dance performance as a part of its CSR week.

Disaster Management: The enterprises support the government by contributing to controlling the spread and impact of Coronavirus.

Case let III – Gurugram: The CSR practices of medium enterprises are following:

Education: The medium enterprises in Gurugram are collaborating with Indian and International NGOs to make an impactful contribution towards education. The initiatives enterprises supporting are AHSAAAS for the education of underprivileged students through Mobile Tabs, supporting special education through “MUSKAAN” and “SHIKSHA HAMARA SWABHIMAN”, Aasraa Foundation to teach and educate the children from BPL backgrounds such as rag pickers, beggars, addicts, runaways and orphans and contribution to Ambika Paul Foundation. The enterprises are

also taking activities directly like setting up the smart classroom, Supporting computer literacy program for underprivileged schools, providing for fellowship on Udayan Shalini Fellowships Programme, Sponsorship of higher educations of students with the financially weak background, training to teachers and promoting Mathematics in Govt. Schools using Maths quiz and direct contribution for stitching training centre through the Dr Rattan Singh Anand Charitable Trust. These enterprises also contributed to vocational training programs for women, the elderly on apparel construction and designing, school dropouts and Artisans.

Sports: The medium enterprises at Gurugram are encouraging sports by supporting Paralympic winner Mansi Joshi, supporting female golfers and supporting and honouring winners of Asian games.

Environment Sustainability: The medium enterprises in Gurugram are practising environmental sustainability by conserving natural resources, Pollution free manufacturing practices, minimising waste, and promoting lower energy consumption. The environmental sustainability initiatives include promoting Greenery and Tree Plantation by Redeveloping Park at IMT Manesar through the initiative of “UPVAN” with the active participation of their employees, Construction of Water Recharge Structure for Harvesting & Conservation of Water through MJSA- Mukhya Mantri Jal "Swavlamban Abhiyan". The enterprises promote energy conservation by LED distribution in Sargoth Gram Panchayat.

Gender Equality: The enterprises are working towards gender equality and development by contributing to the Haryana State Council working for the welfare of children and “SKILL DEVELOPMENT” for women. They also made a contribution to BIF for women empowerment and skill development among women and adolescent girls. The enterprises are working towards educating and promoting digital payments among women.

Healthcare: The medium enterprises are contributing towards healthcare by making a contribution towards the development of infrastructure and contributing towards eradicating malnutrition. The initiatives of healthcare infrastructure development include donating Wheel Chair for Railway Station, Civil work and office equipment for Varishth Jan Seva Samiti, construction urinals and drinking water facility at Govt. Upper Primary School. The enterprises also contribute to preventive healthcare initiatives in surrounding villages and around the city with

an ambulance and a doctor weekly. Eradicate malnutrition by providing Safe Drinking Water and nutritious food to BPL students by the initiative 'Pimavera'.

Benefits To Armed Forces: The enterprises support local police by donating vehicles.

Prime Minister's National Relief Fund: The enterprises make a difference to society by contributing to the relief fund.

Rural Development: The enterprises also contribute to village development initiatives.

Case let IV – Faridabad: The CSR practices of medium enterprises are following:

Education: The education initiatives of medium enterprises at Faridabad are undertaken in collaboration with NGOs and charitable donations. The enterprises associating with different NGOs are Child Heart Foundation, Ek Tara Foundation, Handicapped Schedule Rehabilitation Association, Tap India, Healthy Aging India Foundation, Gunjan Foundation, Children reading Society, School support programme to enhance the quality of education for children from underprivileged backgrounds. The charitable contributions include Contribute to underprivileged children education by Charity to School, Contribution to Delhi State Council for Women and Donation given to Ved Vigyan Maha Vidhya Peeth. The enterprises also contributed to infrastructure development include Providing educational Aids to Children, Renovation and Modernisation of Govt Girls' High School, Kaurali, Faridabad, Vocational Lab for imparting vocational education to girl students and training and educating underprivileged children/orphans, Through Accelerated Learning Centre, early childhood care and development programme. The enterprises also impart non-primary education to the identified children and imparting vocational training to youth and women.

Sports: The medium enterprises in Faridabad are making an enormous contribution towards promoting sports by Sports events of underprivileged children, Contribution to Manav Kalyan Foundation and Contribution to Goonj Foundations and Training to promote Paralympic sports and Olympic sports through The Golf Foundation. The enterprises are also making a charitable contribution to the FIA Charitable Society for the promotion of sports.

Environment Sustainability: The medium enterprises in Faridabad contribute to environmental sustainability through the wellbeing of animals by making Donations to Shree Chetan Dass Gau Sanvardharn Sansthan.

Gender Equality and societal development: The medium enterprises are making societal initiatives by setting up homes for orphans by contributing to the Samarpan Foundation and sponsoring old age homes, daycare centres, and other facilities for senior citizens.

Healthcare: The medium enterprises are making undertaking healthcare initiatives through making contributions and organising programs. The enterprises contribute to Delhi State Council for Women, Child Heart Foundation, Ek Tara Foundation, Handicapped Schedule Rehabilitation Association, Tap India, Healthy Aging India Foundation, Gunjan Foundation, Children reading Society, donations to Mahavir International Welfare Association and donations to Faridabad Navchetna Trust. Charitable OPD for primary health-related check-ups for the needy community, eradicating hunger, poverty and malnutrition, promoting health care by contribution to Manav Mandir Mission Trust and eradicating hunger, poverty and malnutrition through contribution to Ishwar. The enterprises organise Health Camps (general, eye, dental, vaccinations) and health awareness, blood donation camps and free eye surgeries, and weekly doctors' medical check-ups. They also provide infrastructure support to medical centres, free Sanitary Napkins for Girls and Women and subsidised food at Civil Hospital.

Rural Development: The enterprises make a charitable contribution for rural area development to Friends of Tribal Society.

Promoting Road Safety: The enterprises contributing to other initiatives promoting road safety and road safety through Drive Smart Drive Safe. The enterprises are contributing towards Pan-India initiatives.

Case let V – Sonipat: The CSR practices of medium enterprises are following:

Education: The medium enterprises at Sonipat are undertaking social initiatives in education and agency and undertaking activities directly. The charitable initiatives undertaken by these enterprises are Contribution to Chintan Environmental Research and Action Group, Contribution to Educational Institution and School Adoption Project. The activities undertaken directly by these enterprises include Providing Water Cooler to ITI Sonipat, Enhancing Vocational Skills with PHD

Family Welfare Foundation and promoting Sustainable Agriculture initiatives through vocational skills, Educating and serving the marginalised section of the urban poor.

Sports: The medium enterprises at Sonipat are working towards the promotion of sports in local surroundings.

Environment sustainability: The enterprises are undertaking environmental sustainability initiatives through PHD Swachh Paryavaran Campaign.

Healthcare: The medium enterprises at Sonipat are making a charitable contribution to Balaji orphans and education welfare society and organise preventive health care camps for the local community.

Rural Development: The medium enterprises make a charitable contribution to rural development through the PHD Rural Development Foundation to develop rural infrastructure.

Any Other Fund: The medium enterprises at Sonipat are making charitable contributions to support the local community.

Table 6-5 Location-wise CSR activities as per Development centres

	Development Sector	Ghaziabad	Gautam Nagar	Budh	Gurugram	Faridabad	Sonipat
1	“Education, Differently Abled, Livelihood”	√	√	√	√	√	√
2	“Sports”	×	√	√	√	√	√
3	“Environment, Animal Welfare, Conservation of Resources”	√	√	√	√	√	√
4	“Gender Equality, Women Empowerment, Old Age Homes, Reducing Inequalities”	√	√	√	√	√	×
5	“Health, Eradicating Hunger, Poverty and Malnutrition, Safe Drinking Water, Sanitation”	√	√	√	√	√	√
6	“Benefits to Armed Forces”	×	×	√	√	×	×
7	“Prime Minister's National Relief Fund”	×	√	√	√	×	×

8	“Rural Development”	×	√	√	√	√
9	“Slum Area Development”	×	√	×	×	×
10	“Swachh Bharat Kosh”	√	√	×	×	×
11	“Any Other Fund”	×	×	×	√	√
12	“Heritage Art and Culture”	×	√	×	×	×
13	“Clean Ganga Fund”	×	×	×	×	×
14	“Disaster Management”	×	√	×	×	×

The NCR is the hub of economic activity in north India. It is witnessing an economic transformation in the last two decades due to the government’s developmental policy. The Master plan for Delhi introduced in 1990 was in the same line. Many industrial clusters were established in NCR have contributed to its economic development (Table 6-6). NCR, comprising Delhi, Gurugram, Faridabad, Gautam Budh Nagar and Ghaziabad, in 2015-16 surpassed Mumbai, the Nation’s economic capital, with a GDP contribution of \$370 billion (Financial Express, 2016). The contribution of NCT of Delhi to GDP at current prices during 2019-20 is 4.2 per cent at a growth rate of 10.48 per cent from the previous year 2018-19. Within NCR, the Sub-region of Haryana has recorded the highest growth rate of 12.40 per cent, followed by Delhi NCT 11.50 per cent and Uttar Pradesh sub-region 8.7 per cent as per census 2010. Economic progress has significantly impacted the CSR activities undertaken in these locations, and the activities are undertaken selectively, taking into account the expectations of local stakeholders (Žukauskas, Vveinhardt and Andriukaitienė, 2018). The development sector of CSR activities is as per section 135 of the companies act, 2013.

The total CSR spending in Gurugram in 2019-20 is Rs 3550 million, and half the amount is spent on education and one-third on healthcare. The state of education is strengthened by providing infrastructure support in primary education, scholarships and sponsorship for financially weak students, promoting cause-related corporate and NGO programs, training teachers and imparting vocational skills. Thus, it can be analysed that CSR initiatives support the state of education at Gurugram and aims to achieve SDG4. CSR activities are undertaken to improve healthcare infrastructure, including providing safe drinking water, eradicating malnutrition, infrastructure support to local bodies, promoting sanitation by constructing toilets, and promoting preventive

healthcare. These activities aim to strengthen the position of Gurugram for SDG 3. The area to have the second-highest CSR spending is Gautam Budh Nagar, with a total CSR spending of Rs1926.09 million with 40 per cent of the amount spent on education and 5 per cent on healthcare. The CSR activities are undertaken through contributing to NGOs and direct contributions. Faridabad has had Rs 837 million CSR spending, and most activities are undertaken in education, healthcare, and gender equality. Through gender equality related CSR activities, the enterprises have attempted to address the poor sex ratio of the state by supporting orphans, women, and senior citizens. The least CSR spending in the NCR region is in Sonipat of Rs 292.65 million, but 70 per cent of the total amount is spent on education and 15 per cent on gender equality. The CSR activities undertaken are majorly related to vocational training, and fewer direct contributions and infrastructure support were made. The scale of activities is small due to fewer large enterprises in the area and most SMEs undertaking activities individually rather than in a cluster. The industrial areas in Sonipat are surrounded by rural areas, like Gohana, Mundlana, Kharkhoda and Rai, and most of the workforce comes from these areas. Therefore, 5 per cent of the total amount has been spent on the upliftment of these rural areas, which is greater than Faridabad, Gautam Budh Nagar and Ghaziabad in the actual amount spent. Thus, the CSR activities in Sonipat are more inclined towards the upliftment of the rural population and development of these areas.

Table 6-6 Details of Clusters and CSR Spending in NCR

Location	S.no	Name of Clusters	CSR Spending (in million)
Gurgaon	1	Auto Rubber Parts	3550.71
	2	Auto Parts Manufacturing Cluster	
	3	Apparel Manufacturing Cluster	
	4	Leather Goods and Garments Cluster	
	5	Decorative Lighting Cluster	
	6	Light Engineering Cluster	
Faridabad	1	Chemical Cluster	837.72
	2	Fabrication and General Engineering Cluster	
	3	Women Knitwear Cluster	
	4	Textile Processing Cluster	

	5	Stone Crushing	
Sonipat	1	Food Processing Cluster	292.65
	2	Stainless Steel Cluster	
	3	Rai Printer and Pakagers Cluster	
Ghaziabad	1	Chemicals Cluster	399.26
	2	Mechanical Engineering Equipment Cluster	
	3	Packaging Material Cluster	
Gautam Budh Nagar	1	Electronic Goods Cluster	1926.09
	2	Toys Cluster	
	3	Chemicals Cluster	
	4	Electrical Engineering Equipment	
	5	Garments Cluster	
	6	Mechanical Engineering Equipment	
	7	Packaging Material	
	8	Plastic Products	

6.3.2 Testing the Impact of Origin of Firm on CSR Index

H90: There is no significant relationship between type of firm and CSR Index.

The proposed hypothesis examined the relationship between the type of firm, i.e., international or domestic, and CSI to see whether foreign enterprises' CSR activities are more effective than domestic enterprises. To investigate the association between firm origin and CSI, an Independent Sample t-test was applied. The descriptive statistics for firm form are shown in Table 6-7.

Table 6-7 Descriptive Statistics of Firm Type

	Firm type	N	Mean	Std. Deviation	Std. Error Mean
CSI	1	18	.7022	.14996	.03535
	2	56	.3461	.12126	.01620

Origin of Firm 1 – International, 2 – Domestic

Table 6-8 below presents the result of the independent sample t-test between firm type, i.e., international and domestic, and CSI index.

Table 6-8 Table of Independent Sample t-test

		Equal variances assumed	Equal variances not assumed	
Levene's Test for Equality of Variances	F	.511		
	Sig.	.477		
t-test for Equality of Means	T	10.220	9.159	
	Df	72	24.561	
	Sig. (2-tailed)	.000	.000	
	Mean Difference	.35615	.35615	
	Std. Error Difference	.03485	.03888	
	95% Confidence Interval of the Difference	Lower	.28668	.27600
		Upper	.42562	.43631

Firm Type 1 – International, 2 – Domestic

The independent sample t-test is shown in table 6-8, and the following observations were made. The mean value for the CSI index for the international firm is 0.70 and for the domestic firm is 0.35. The F value stands at .511 at 1 per cent. The p-value for Levene's test is 0.48, and we conclude that the groups have equal variance and referring to the column of equal variance assumed, the sig value is 0.00 is statistically significant at 1 per cent. Thus, it can be interpreted that the origin of the firm, i.e., international or domestic, had a statistically significant impact on CSI index, $t(72) = 10.22, p=0.00$.

Thus, there is a significant relationship between corporate social responsibility involvement and firm type. Hence, the Null hypothesis H₀ is rejected at a 5 per cent significance level.

6.4 Findings and Discussion of Result

The study provides significant insights into the effectiveness of corporate social responsibility practices in medium manufacturing companies in Delhi-NCR. It can be achieved by applying a

sustainable holistic approach from stakeholder involvement to partnering and adhering to environmentally responsible practices. As per Castka *et al.* (2004) “effective corporate social responsibility and corporate governance are concepts that allowed the organisation to operate profitably yet in a socially responsible manner to achieve business sustainability and stakeholder satisfaction”. He also emphasized that effective CSR can be best delivered in the “real life” situations all organisations face. From the stakeholder theory perspective, Effective CSR can be seen as a medium to address stakeholders' expectations from corporate to fulfil their social obligation as a core function of public governance and set parameters for distributing expenses and rewards (Nwoke, 2017).

The current study examines the current state of CSR in medium manufacturing enterprises in National Capital Region through the CSI index. The study constructed a CSI based on National Voluntary Guidelines and ISO 26000. The components examined include CSR involvement as business strategy, involvement in CSR planning, Environmental activities, social activities, monitoring and evaluation of CSR, reporting and policy deployment for CSR. Based on the Construction of the equal-weighted index, the study estimated the extent of CSR involvement based on the information shared by medium enterprises. The current study also tested the impact of location and firm type on CSI, which was statistically significant. The result of the CSI is mapped with an assessment framework to identify the nature of CSR of the involvement of medium enterprises. The results also highlight that location had a significant impact on CSR activities in medium enterprises. The location of Ghaziabad and Gurugram have a higher number of large-scale enterprises established and have developed infrastructure according to their needs. In contrast, Sonipat has many small and medium enterprises and very few large enterprises. Due to which the medium enterprises located at Ghaziabad and Gurugram are exposed to a more formal system of CSR through local business associations. Hence, exposure of medium enterprises to this knowledge helps them in effectively managing their CSR activities. The results also highlight that firm type significantly impacts the effectiveness of CSR activities in medium enterprises. Multinational enterprises manage their operations responsibly as they understand the advantages of developing an effective CSR strategy for meeting global stakeholder expectations. The firm's international expansion is influenced by the firm's commitment to CSR (Khojastehpour and Saleh, 2019). Thus, firms with international orientation have better CSR management expertise.

Chapter 7 Conclusion and Recommendation

7.1 Background

The current study has investigated the corporate social responsibility activities of medium manufacturing enterprises at Delhi-NCR and explore the factors that lead to its effective implementation. The research objectives for the study was decided from the research gap through an extensive review of CSR literature. The objectives have been discussed through a survey method of the census of medium enterprises in the region. All medium manufacturing enterprises of the region, which is 121 in numbers as DIC-MSME report 2012, were approached for the study. The current chapter discusses the findings from the critical scientific examination of objectives and their contribution to the literature on corporate social responsibility. The result has practical implications also for the stakeholders. Following this, the limitation of the study and the direction of future research have also been presented.

7.2 Conclusion

The study evaluates the corporate social responsibility activities of medium enterprises and gathers information about its implementation.

7.2.1 The study's first objective elaborates on CSR practices of medium manufacturing enterprises and their approach towards its implementation. After studying the CSR practices of medium manufacturing enterprises in the national capital region through survey, the study elaborates on the element considered by these enterprises in defining their CSR and identify the most followed CSR activity as per schedule VII of companies act, 2013. It has been observed through the survey that most of the medium enterprises are familiar with CSR terminologies and have a sound knowledge about the legal aspect of CSR. The study categorised enterprises as per age, and the results identified that enterprises that were lately established define their CSR policy as a part of corporate strategy, supporting government policy, ethical practices and community development initiatives. The older manufacturing enterprises define their CSR policy as undertaking ethical practices, giving donations and part of corporate strategy. The study further identified the drivers of CSR practices in medium enterprises. The result identified that the key drivers for domestic enterprises to undertake CSR are issues supported by government, potential economic benefit, care for local community and value system of owners. At the same time, the

CSR drivers of international enterprises are a potential economic benefit, sustainable development and issues supported by the government. The investigation also identified the CSR practices followed by medium enterprises as per schedule vii of companies act, 2013. It was observed that most enterprises are currently undertaking CSR activities to promote Education, environmental sustainability, and eradication of hunger and poverty.

7.2.2 The second objective of the study elaborates on the factors that lead to effective CSR implementation at medium manufacturing enterprises. The data collected through the questionnaire was recorded on the 7-point rating scale. Effective CSR implementation is related to supporting environmental regulations, integrating CSR into corporate policy, the priority of the board of directors, stakeholder involvement, responsible leadership, partnering for CSR. The third objective identifies the barriers faced by medium enterprises while implementing CSR. The study identified that corrupt regulatory authorities and rigidity in culture are the most significant barriers to CSR implementation among medium enterprises. The fourth objective of the study elaborated the CSI construction to measure the effective implementation of CSR activities among medium manufacturing enterprises. The study identified the nature of CSR implementation among medium enterprises and categorised them as beginner, intermediate, advanced and champion. The final objective examined the impact of the location and origin of the firm on the effectiveness of CSR implementation. The study identified that both factors have a statistically significant impact on the effectiveness of CSR. Based on the results, it can be concluded that medium manufacturing enterprises are concerned about their CSR practices and undertake them to create economic, social and environmental value. These enterprises that are lately established are framing CSR policy to promote their reputation by making it a part of their corporate strategy and supporting government policy. In comparison, the older enterprises are still considered a traditional approach towards CSR, i.e. following ethical practices and giving donations. In line with Dey *et al.* (2018), Implementing activities supported by the government, activities that lead to potential economic growth and activities as per the value system of the owner are the key driving factors of CSR in medium enterprises. However, reduce the impact on the environment is mainly unattended by these enterprises. These enterprises highly promote the activities like Education and organising free health check-ups. A very few charitable contributions were made to domestic and international charities. In compliance with the companies act 2013, most of the activity is undertaken in local surroundings, emphasising local community development. Few enterprises have involved

employees in the planning and execution of CSR activities promoting stakeholder involvement. The communication of their CSR performance by medium enterprises is limited. The annual report is the most preferred source of communication about CSR activities, and minimal emphasis was laid on social media platforms. Also, the monitoring of CSR activities is limited to review reports and review meetings to ensure the desired results from CSR activities. Further, in terms of practising CSR activities, it is concluded from the study that medium enterprises follow similar CSR practices as followed by unlisted companies and the most followed practices are Education, environmental sustainability and healthcare.

7.2.3 It was established that adhering to environmental regulation and responsible leadership are essential factors for effective CSR implementation at medium manufacturing enterprises. The medium manufacturing enterprises following environmental guidelines upgrade their capability and foster environmental orientation. Due to a lack of resources, medium manufacturing enterprises can only fulfil the minimum required level of environmental legislation. However, enterprises in the champion domain are going beyond the primary environmental legislation to develop a source of competitive advantage. Thus, it can be concluded that enterprises in the champion domain consider adhering to environmental regulations, not just an essential requirement but also as part of their strategic objective. The findings conclude that responsible leadership is crucial to achieving effective implementation of CSR activities. The CSR initiatives and ethical culture are implemented from the top leaders of the organisation, and the influence of leaders is more substantial in medium enterprises. In order to set the responsible processes, the leader needs to act accordingly to achieve CSR goals economically.

7.2.4 The findings from the study of barriers to CSR implementation in medium manufacturing enterprises have several conclusions. The current study identified 19 barriers to CSR implementation in medium manufacturing enterprises from literature, and the framework is developed based on the inputs from expert opinion. The study results are distinctive and prominent as it is unique to medium manufacturing enterprises. The previous studies highlighted that lack of resources and top management commitment are crucial barriers to CSR implementation. The current study results are different from previous studies due to the contextual nature of the CSR concept that tends to give varied results in a different context (Zou *et al.*, 2021). Using the novel MCDM framework, the barriers are ranked based on the causal relationships. The investigation

results from six iterations indicate that rigidity in culture and corrupt regulatory authorities are crucial barriers to CSR implementation at medium manufacturing enterprises. These barriers are crucial and are considered to have a high driving force for other barriers. The other barriers are the absence of significant benefits of CSR implementation to enterprises, inability to decide the best social use of CSR funds, low negotiating powers with customers, low involvement of external stakeholders, and societal cynicism for CSR as a promotional activity are dependent factors. CSR implementation requires attention and sponsorship from top management at the initial level. Due to a lack of expertise, these enterprises are not able to incorporate CSR into corporate policy. The study of barriers may be helpful to medium enterprises in altering their existing structure of the organisation, and focusing on these barriers may help them interact with various stakeholders. The study elaborated that CSR practices as per industry such as agro, leather-based, paper and paper products and fabric industries follow classical approach to CSR with greater emphasis on formative barriers with a narrow conception of the idea. At the same time, other sectors tend to present a modern approach to CSR. The model results developed in this study concluded that rigidity in the organisation's culture and values and corruption within the organisations and regulatory authorities are the most significant barriers to CSR adoption among medium-sized manufacturing enterprises. Corruption and rigidity in the organisational culture lead to lower CSR knowledge adoption, devoting limited resources to CSR activity, and reducing suppliers and distributors' commitment towards enterprises' responsible behaviour.

7.2.5 The effectiveness of CSR implementation was examined through CSI to evaluate the CSR system and compare CSR adoption in medium manufacturing enterprises. Though there have been few indexes to measure CSR program's effectiveness, their scope is mainly confined to larger enterprises. The current investigation attempted to address this gap by providing more significant insights into the CSR performance of medium enterprises. The investigation results concluded that overall, as per the CSR performance in medium manufacturing enterprises, they are at a nascent stage as most of the firm lies in the beginner and intermediate phases. Most importantly, the study concluded that medium enterprises are formulating strategies and implementing achievable CSR goals as per ISO 26000 guidelines. This global orientation of these enterprises towards CSR may lead to more significant growth in future.

Further, it can be derived from the result of the study that the location and origin of the firm are significant for CSR performance in medium enterprises. Overall, it can be concluded that medium enterprises have a long way to go towards implementing good CSR practices. However, few enterprises are making an effort towards implementing CSR as per the guidelines of ISO 26000. Their continued effort towards improvement in CSR performance suggests that medium manufacturing enterprises in the national capital region can exploit strategic benefits from CSR as a part of their operations. Though these enterprises have established CSR departments following the guidelines of Section 135 of the companies act, 2013 but these enterprises have attained limited success in CSR integration in their business operations due to rigidity in organisational culture that does not support CSR, corruption in the system and lack of resources both financial and other resources. From the results of the CSR index, it can be adjudged that these enterprises understand the requirement of CSR but remain unclear concerning actions and initiatives to be undertaken due to limited CSR knowledge and expertise. Thus, it can be concluded that with the promotion of CSR related training programs, the adoption of CSR programs shall be enhanced and help the organisation in developing capabilities for taking long-term sustainable decisions.

7.3 Suggestions and Recommendations

The current investigation evaluates the CSR practice of medium manufacturing enterprises in Delhi and the National Capital Region. The findings on barriers to CSR implementation for medium manufacturing enterprises provides valuable insights to policymakers and organisations that may lead to higher adoption of CSR practices in medium enterprises. From the ranking, it is suggested that medium enterprises should emphasise on acceptance of CSR within the organisation by focusing on the training of employees for socially responsible practices. The study documents the factor that leads to the effective implementation of CSR practices in medium manufacturing enterprises. The conceptual, analytical framework developed in the current study provides a multi-dimensional framework for understanding issues under investigation and can be used as a self-assessment checklist for medium companies in CSR engagement. The following recommendations were made to medium manufacturing enterprises and the government.

7.3.1 Medium Manufacturing Enterprises

The medium enterprises should closely align CSR, the company's strategies and core business operations. The enterprises should develop a core strategy in close alliance with employees to

involve them in social strategy execution. The medium enterprises should encourage the CSR awareness and education program for internal and external stakeholders to develop the responsible instincts into their manager, leaders, customers and the general public that can further enhance the performance of their CSR program. The medium enterprises have a fair understanding of CSR, yet they follow an informal approach to CSR due to lesser access to resources.

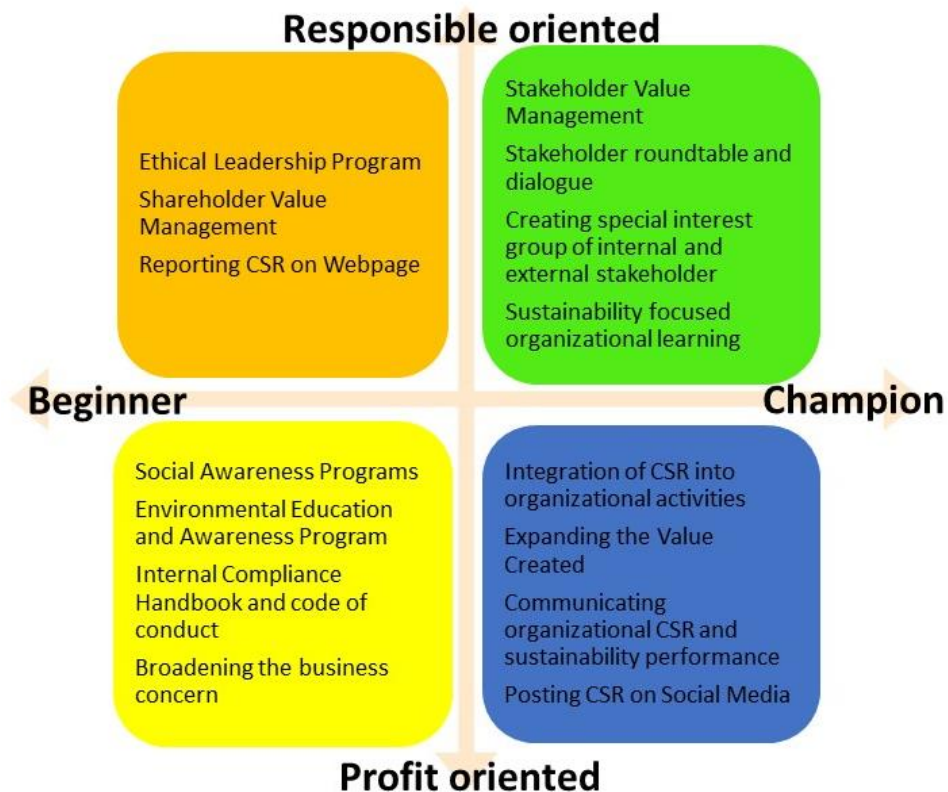


Figure 7-1 Typology for CSR Practices for Medium Enterprises

Thus, it is recommended that they follow ISO 26000 that can help these enterprises establish a formal structure of CSR through measurable key performance indicators to ensure its satisfactory execution. Lastly, a typology (in figure no 7.1) is suggested to medium manufacturing enterprises to undertake CSR activities based on their phase of CSR performance as per the CSR index. The suggested typology may be utilised to execute CSR and also address the barriers to CSR implementation. The yellow quadrant suggests the CSR activities to beginners who undertake CSR with profit orientation. The orange quadrant suggests activities to enterprises at the intermediate

phase and generally undertake CSR as compliance. The blue quadrant is for enterprises at an advanced stage and undertakes CSR activities with the philanthropic objective. The green quadrant suggests activities to enterprises in the champion phase and undertakes CSR to contribute to society and the environment.

7.3.2 Government

One of the most crucial barriers to a successful CSR program is public awareness. Thus, it is suggested that the government promote CSR execution benefits through public awareness programs, campaigns, and workshops to improve the general public's understanding of their participation in the CSR program. To motivate corporates to achieve superior CSR performance government should introduce rewards in the form of lower taxes, greater subsidies and ease of financial assistance. It is also recommended to promote economic incentives for smaller firms undertaking CSR in a cluster by combining their resources.

7.4 Practical Implications

The results of the thesis provide practical implications for medium manufacturing enterprises and policy makers. The medium enterprises can use the result of the thesis to develop specific social responsibility agenda to evaluate the current level of effectiveness of their CSR activities and may take appropriate steps to enhance the effectiveness of CSR initiatives. The barriers to CSR implementation can be used to address the barriers by creating consciousness regarding environmental and social activities that enterprise would like to undertake to gain strategic benefits. The results of the thesis can help government understand the modalities of CSR practices of medium enterprises. It can be further used for designing the code of practices that can support the performance of medium enterprises.

7.5 Limitation of Research

The current work is a starting point for scientific investigation, and it has specific weaknesses. The survey data were drawn exclusively from medium-sized enterprises in the National Capital Region, and the result of the study can be generalised for other geographical locations or other parts of the world. The questionnaire is the primary source of data collection. The CSR program's beneficiaries have not been assessed.

7.6 Suggestion for Future Research

The current study has paved the way for further investigation.

- A similar study can be repeated in another geographical location. Effective CSR may be analysed by analysing the CSR practises of medium-sized businesses in various geographical locations.
- Further research to determine the effects of medium-sized enterprises' CSR activities on beneficiaries will support in determining the effectiveness of CSR activities.
- Industry based indexes may be created to assess the performance of the industry in the economy.

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Appendices I: Questionnaire

This questionnaire is a part of Ph.D research work on CSR practices in manufacturing companies in NCR region. The objective of this questionnaire is to analysed Corporate Social Responsibility practices of the sample companies and challenges faced by them in implementation of CSR activities. I believe that the results will be extremely valuable not only to the individual firms also to the policy makers to refine the policies further, if required. Your response is critical to the success of my study. The information provided by you will be kept confidential.

This questionnaire has been divided into various sections to cover different aspects of Corporate Social Responsibility. Kindly select the option you find most appropriate. Please feel free to share your opinion against the 'any other' option. Please note that more than one option can be ticked, wherever applicable. I value the time you will spend in completing the questionnaire, provide me with vital data to complete my research.

Name of Company_____

Name of Person_____

Place _____

Designation_____

Industry_____

Turnover_____

Profit_____

Export percentage_____

Number of Employees in your organisation_____

Q1. How much is spent on CSRs_____ (in amount)

Q2. How would your organisation define Corporate Social Responsibility? (*Select appropriate options*)

Conducting business through ethical practice

Taking initiatives to reduce impact on environment

Should be a part of corporate strategy

Providing a safe working environment to employees

Giving donations or doing charity

Supporting Government policy

Largely an Image building exercise

It enhances profitability

Should be recognised as core business function

Q 3. What are the driving factors for your company's CSR activities? (*Select appropriate options*)

Brand identification

Care for local community

Regulatory compliance/Government

Potential Economic Benefit

Target in Government five-year plan

Achieving Sustainable development goals

Supply of trained Labour in Future

Issues highlighted by International Agencies

Availability of infrastructure related to these activities Marketing and Promotion

Values and Convictions of owners and managers

Other_____

Q 4. Does your company have CSR policy?

Yes (If Yes, Move to Que 5)

No (If No, Move to Que 6)

Q 5. Yes, Which CSR activities have been undertaken by your organisation in the current and previous years? (Mention the amount invested in each activity in appropriate Boxes below as per Year)

Sr.no	CSR Activities	Mention Partner's Name, if Done in Partnership with NGO or other organisation	2017	2016	2015	2014	2013
1	Promotion of Education (including special education and Employment Enhancing Vocational skills)						
2	Eradication of extreme hunger, poverty and promoting health care						
3	Gender Equality and women empowerment						
4	Training to promote rural sports, Paralympics, Olympic etc.						
5	Measures for the benefit of Armed forces, war veterans, widows etc.						
6	Contribution to PM's Relief fund						
7	Environmental Sustainability						
8	Contribution of funds to technology incubators located within academic institutions which approved by central govt.						
9	Protection of National Heritage						
10	Rural Development Projects						
11	Slum Area Development						
12	Any other Please specify _____						

Q 6. If No, what were the reasons for not having CSR policy? (Select applicable option)

- Lack of knowledge for CSR implementation CSR implementation is time consuming
- Not Eligible to do CSR as per policy CSR implementation is too expensive
- The system of CSR implementation is complex in nature
- Currently there are other important priorities for the company
- Difficulty in obtaining information about CSR Monitoring
- We do not have enough knowledge about CSR practices
- There will be no significant benefit to our company from CSR implementation

Q7. Mark the following questions on the basis of implementation in your organisation

Sr.no	Items	Yes	No
1	Does the Enterprise identify social responsibility in the vision and mission statement?		
2	Is CSR considered part of the business strategy?		
3	Our Enterprise has a policy or code of conduct defining the responsibility and the role of the firm to society.		
4	Our Enterprise has a director, a committee and a department or unit responsible for CSR?		
5	Does the Enterprise have a system for implementing a code of ethics?		
6	Our Enterprise has conducted employee training on corporate ethics, prevention of corporate misconduct and corporate compliance?		
7	Does the Enterprise have planned expenditure for CSR activities?		
8	Does the Enterprise have separate funds budgeted for CSR activities?		
9	Enterprise has performed CSR last year?		
10	Selection of practices for CSR Policy is based on:		
10.1	Local Regional Requirements.		
10.2	Issues supported by Government?		
10.3	Considering sustainable development goals?		
11	Enterprise has environmental policy for efficient use resources?		
12	Our Enterprise has executed Environmental Management System?		
13	Our Enterprise has obtained environmental Awards and certification?		
14	Our Enterprise has taken initiatives for recycling and reducing emission from waste pollutants?		
15	Our Enterprise has invested in saving energy?		
16	Enterprise uses renewable sources of energy?		
17	Community based investment (Infrastructure development)		
18	Community Development Project (Health Program)		
19	Community Development Programs (Education Programs)		
20	Humanitarian projects (Charitable Contribution)		
21	Family-specific Projects (Projects designed for families)		
22	Enterprise has supported voluntary CSR activities of employees		
23	Last 5 years Enterprise has accepted interns and trainees.		
24	Enterprise secures resources such as capital and labour locally		
25	Promote gender diversity in workforce		
26	Our Enterprise provides ongoing training to employees to improve their job-related skills.		
27	Our Enterprise employs disadvantaged and minority group.		
28	Our Enterprise provides training to disadvantaged and minority group.		
29	Our Enterprise supports employees' savings schemes and their asset building efforts.		
30	Our Enterprise re-employs retired workers in part time or fixed-term contracts.		
31	Promotes work-life balance initiatives		
32	Our Enterprise provides employees with insurance (including industrial accidental, health insurance and pension).		
33	Our Enterprise has employee safety programs.		

34	Our Enterprise holds information on safety and fairness of our suppliers' products.		
35	Our Enterprise has procurement guidelines based on CSR for selecting and contracting supplier		
36	Our Enterprise ensures that suppliers comply with relevant domestic and international laws.		
37	Our Enterprise has internal rules and policies to limit and prevent transaction with firms with anti-social behavior?		
38	Our Enterprise has procurement guidelines based on CSR for selecting and contracting supplier		
39	Our Enterprise ensures that suppliers comply with relevant domestic and international laws.		
40	Our Enterprise has internal rules and policies to limit and prevent transaction with firms with anti-social behavior?		
41	CSR activities are regularly monitored and evaluated		
42	There is a separate committee responsible for monitoring CSR activities?		
43	Standard Mechanisms are used for monitoring and evaluation of CSR?		
44	Our Enterprise directly implements CSR		
45	Our organization implement CSR in partnership along with other organization		
46	Our Enterprise involve in CSR through trusts and foundation.		
47	Our Enterprise prepares a separate sustainability report		
48	Our Enterprise prepares an audited CSR report		
49	The details of CSR are communicated to all stakeholders		
50	CSR is a part of governance mandate.		
51	Member of Professional body like CII, FICCI etc. / The Enterprise is a signatory member of International or National CSR initiatives such as the United Nations, Global Compact, Global Reporting initiative, CII, UNDP social code etc		

Q10. Give your opinion regarding the CSR practices on the scale on 1 to 7 (1 stands for strongly disagree and 7 stands for strongly agree)

Sr. no	Statement	1	2	3	4	5	6	7
1	Educating Customer Program							
2	Employee awareness of CSR policy							
3	Environmental criteria for Supplier Selection							
4	Promote employee's volunteerism for CSR activities							
5	Increase in Transparency in organization							

6	Incorporating Ethics in policies								
7	Incorporating Responsibility practices in organizational conduct								
8	Involving Stakeholders in decision making								
9	Consensus among affected stakeholder								
10	Focus on Social Participation Role								
11	Setting-up special department for CSR								
12	Training Employees for CSR								
13	Environmentally Friendly Process and procedures								
14	Environmental Management System								
15	Code of Conduct for Self-governance								
16	Encouraging Employee participation in Voluntary Activities								
17	Partnership with NGO for social activity								
18	Our company actively invests in collaboration and knowledge transfer toward local suppliers, distributors, and other partners.								
19	Identification of organization's stakeholders, their expectations and a way of engagement with individual groups in CSR report								
20	The quantitative information concerning organization's performance achieved in particular areas in CSR report.								
21	The improvement activities undertaken by the organization to meet the objectives of sustainable development in CSR report								
22	Responsible and Ethical Practices								
23	CSR activities from Sustainable Development goals								
24	Monitoring of CSR activities								
25	Deciding Activities by Assessing Local needs of Society								
26	Deciding Activities by Government 5-year plan								

Q11. What problems have you faced during CSR implementation? (*Select applicable option*)

- Lack of knowledge and expertise
 Low willingness of internal Stakeholders in participating and contributing to CSR activities
 Limited Resources for delivering CSR program

- Unable to decide best social use of CSR fund
- Access to Finance
- Company's internal value system or Culture
- Lack of Top Management Commitment
- Lack of effective strategic planning for CSR
- Poor supplier and distributor commitment
- Low involvement of external stakeholders
- Societal cynicism for CSR as promotional activity
- Corrupt regulatory authorities
- Lack of customer awareness
- Absence of significant benefits for CSR implementation to enterprise
- Customers' low willingness to pay for CSR
- CSR implementation is too complex
- Absence of Organizational reward for employees for doing CSR
- Lack of External Partner for CSR
- Lack of benchmarking standards for CSR performances
- Any Other Specify _____

Q12 What measures are you taking to overcome the problem? *(Select applicable option)*

- Communication with employees about the expectations from CSR program
- Involvement of existing Employees in CSR program
- Frequent visit to site
- Timely implementation of CSR program
- Involving beneficiary in CSR program
- Due diligence of Partners involved in CSR activity
- Creation of alliance with Companies involved in CSR activity
- Creating awareness of CSR among general public to improve their participation in initiatives.
- Any Other Specify _____

Q13. Rank the following factors on its importance for CSR implementation from 1 to 8

- Stakeholder like customers, suppliers' etc. engagement into CSR activities _____
- Responsible and ethical Manager or CEO _____
- Top Management encourages Responsible behaviour throughout organisation _____
- Following Regulations at National & International level _____
- Aligning CSR Program as per Corporate Strategy _____
- Partnership with NGO or other organisations for CSR Activities _____
- CSR audit/measuring the impact of CSR Activities _____
- Communication of CSR Activities _____
- Any other _____

-----Thank You for your cooperation-----